1: Dube E-5 (1951-52) 1955 AW17 Telugu AW17



and functions to agents who acted for him. Now he gets a certain percentage of the total revenue collected in the village in lieu of the rent-free land. Thus, theoretically, the Deshmukh is both Mali Patel and Police Patel; but in actual practice these duties are carried out by his agents. In his capacity as Mali Patel of the village the Deshmukh takes steps to ensure the speedy collection of land revenue after each harvest and remits it to the district treasury. The Patwari can seek his assistance in matters connected with the land records and revenue of the village. For this he gets annually 5% of the total land revenue collected in the village. As Police Patel the Deshmukh is entitled to receive another 5% of the revenue collected during the year. In this capacity he has to send regular reports to the police regarding the occurrence of any crime in the village, keep an eye on the 'bad characters' and watch the activities of suspicious strangers. He maintains records of births and deaths in the village. It is his duty to assist the police in all possible ways in their investigations regarding criminal offences in the village. The other officials, such as the sub-inspector of police, head constables, constables and schoolmasters, are not a permanent part of the local population, and as such they do not generally get mixed up in local politics and other affairs. The police officials enjoy both prestige and power and are, in general, greatly feared by the people.

The Patwari, in spite of the fact that he is a petty revenue and land records official, occupies a pivotal position in the village and plays a very significant part in local politics. Being in charge of the land records, he can manipulate things both to the advantage and disadvantage of landowners, who often consult him and ask his advice. Of Patwaris in general it is said, 'What will they not do for a consideration? Give them money and they will prove their own father a bastard.' The present Patwari of Shamirpet is, for one in his position, a man of more than average intelligence and is himself a careful and substantial cultivator who owns some 247 acres of land jointly with his brother. He receives no salary from the government, nor does he have any rent-free land, but a certain percentage of the total land revenue is fixed by the government as his remuneration for the work.

All villages in Hyderabad State, as do most of those of middle and peninsular India, have a number of village menials. Their functions in the internal organization of the village are of two

## THE CHANGING SCENE

000 well as the village cults still continue to retain their former position.

178 621 The Police Action undertaken by the Indian Union in 1948 changed the fortune and status of the State of Hyderabad. The most significant outcome was that political power changed hands —from an extremist communal party to the people of the State. It had a profound effect on the rural areas. However, sufficient time must elapse before we can evaluate its total influence on the life of the community. But it has set in motion certain trends which are not without interest to the student of social change in peasant communities.

178 578 621 The first definite change is that Muslims who occupied a privileged position during the former régime now no longer do so. On account of some of their un-neighbourly acts of terrorism during the last phase of extremist Muslim rule in the State some of them had become very unpopular. Fearing retaliation by the Hindus they ran away from the village temporarily. Now they have all returned. For some time they were jeered at and ridiculed, but at the time of our study cordiality had returned to the Hindu and Muslim sections of the population.

178 651 661 The second noticeable change is that under the administrative reforms initiated by the new administration forced labour and forced extraction of hospitality by government officials have been prohibited. In practice they still continue on a restricted scale. Government's decision to take determined steps against bribery and corruption has been announced; but firm action still remains to be taken in this direction.

423 178 Thirdly, the abolition of feudal estates has been a big step in the direction of land reform. With the end of the Jagirdari system Shamirpet has once again come under normal district administration. Further reforms ensuring a more equitable distribution of land, fixing a maximum limit on land holding and ending the evils of absentee landlordism are under contemplation. When these plans materialize substantial changes can be expected.

178 704 654 Fourthly, the government has intensified its welfare and nation-building activities. The village is to have a better school in the near future. The Public Health Department is already more active. The Agriculture and Veterinary departments are making a better planned and organized effort towards the introduction



of more scientific methods in their respective fields. But the results of these efforts can be judged only after a few years.

652 financial position was very precarious (Sec. 25). The Act did not
623 provide for any compulsory taxes, though many sources were
642 suggested. Most of the Panchayats depended on collections from marriages, kolagaram taxes, taxes on artisans and loans, oil-mills, factories, rice mills, market fees and collections from temporary stalls and festivals etc. No coercion in the matter of these collections was ever allowed. The Registrar-General of Panchayats was in charge of supervision and control of these bodies.

642 The position was changed in 1930 with the passing of the Madras
623 Local Boards Act. While the existing office of the Registrar-General of Panchayats was abolished, in its place the office of the Inspector of Local Boards and Municipal Councils was created with four Deputy Commissioners under him. For every district, a District Panchayat Officer and under him one or two Assistant Panchayat Officers were usually sanctioned.

**A. Structure**: With regard to the functions of the village Panchayat, there was no change. Even the electoral qualifications were the same as for the District Boards and Legislatures. Only the number of members was changed from 8 to 16 instead of from 7 to 15. But, even this had nothing to do with the proportion of local population in the village. Another change was the provision of reserve seats for Christians, Muslims and Harijans in the Panchayats. By section 49, a provision was made to supersede a Panchayat for one year or so, if its working was not satisfactory.

652 **B. Finance**: There was some improvement with regard to the
651 resources of the Panchayat. From 1930, 1/6 of the land cess was granted to Panchayats and from 1934, the period of the abolition of the Taluka Boards, this was increased to 1/5. Besides this, there was provision for house tax, sales tax, profession tax, festival tax, Pilgrim tax, tax on cart-stands, bus stands, fishery rentals, grass sales proceeds, fees from public markets, slaughter houses, licences from D. N. O. trades, fairs and festivals, ferry rentals, warrant and destraint fees, magisterial fines, fines for encroachment, fees from Public Resort Act, Food Adulteration Act, Town Nuisance Act, as extended from the District Municipalities Act, etc. (Vide Schedule 4 of the M. L. B. Act of 1930). To these later on, were added the entertainment tax, stamp duties, registration surcharges, income from usufruct of avenues, scavenging fees, grants-in-aid of education, public health, medical help, libraries, water supply, and public works. For long time the land cess remained to

be the main source of income to Local Boards, mainly the District Boards and Panchayats. 652 651

Besides these, there were other non-tax receipts like fees for choultries, scavenging rates, rates on threshing floors, sale proceeds of rubbish, sweeping, manure, grass on tank beds, and vezel, duties on harvested fields, fisheries, silt in the river bed, etc. The village annual fund called "Samudayam" existed in the Tamil Villages. Then there were special taxes like Kolagram or Mahimai for measurement, Kudi maramat for irrigation purposes, octroi and sales tax of 5½% on commodities, brought and sold in the village.

**C. Functions**: These were: 1. obligatory and 2. optional. 623 (Sections 112, 115 and 121).

**Obligatory**: The obligatory functions of the Panchayats were mentioned in Schedule 5 of the M. L. B. Act of 1930. They were: (a) the construction and maintenance of public roads within the limits of the village other than the portion of the district, (a') the establishment and maintenance of choultries within the limits of the village, (b) the lighting of all public roads and public places, (c) the opening and maintenance of libraries, (d) the construction of drains and disposal of drainage water and sewage, (e) the cleansing of streets, the removal of rubbish heaps, jungle growth and prickly-pear, the filling in of unused wells, insanitary ponds, pools, ditches, pits or hollows and other improvements of the sanitary condition of the village, (f) the provision of public latrines and arrangements to cleanse latrines whether public or private, (g) the opening and maintenance of burial and burning grounds, (h) the sinking and repairing of wells, the excavation, repair and maintenance of ponds or tanks for supply of water for drinking, washing and bathing purposes and the construction of bathing ghats, (i) the opening and maintenance of public slaughter house, (j) the opening and maintenance of public markets, other than classified as District Board markets, (k) the control of fairs and festivals other than fairs and festivals of the District Boards, serving the needs of an area wider than the village, which were classified as fairs and festivals, (l) the opening and maintenance of centres of physical culture, and (m) the opening and maintenance of parks.

**Optional Duties**. These were: (a) the planting and preservation of avenues on all public roads in the village not being district roads, (b) the opening and maintenance of public landing places, halting places and cart-stands, (c) the control of

623 threshing floors, topes, and other porambokes used by the villagers in common, (d) the extension of village-sites and regulation of building, (f) the registration of births and deaths, (g) the control of pounds, (h) village protection, (i) improvement of agricultural stock and agriculture, (j) the promotion and encouragement of cottage industries, (k) the opening and maintenance of elementary schools, (l) the establishment and maintenance of Panchayat dispensaries, (m) gratuities to its officers and servants, (n) contribution to Joint Committee under Section 30 for any purpose in which the Panchayat is jointly interested and all other measures of public utility calculated to promote the safety, health, comfort or convenience of the inhabitants of the village, which are not included in any of the clauses relating to the District Board (vide Schedule 5 of the M. L. B. Act, 1930).

[652] **D. Supervision and Control:** The Panchayats were to submit copies of their budgets to the District Board, to the Collector and to the Inspector of Local Boards at Madras. The District Board and the District Panchayat Officer were expected to scrutinise the several items of income and expenditure.

The District and Assistant Panchayat Officers were to supervise the working and report on their progress to the Inspector of Local Boards. The reports of the minutes of the meetings would be recorded and reported to the District Board. Whenever a Panchayat was not working properly, and continued to be in an unsatisfactory condition for long, Section 45-A provided for the supersession of that body for an year and sometimes to another six months, when the administration would be entrusted to a special officer.

642 623 [622] [624] [651] In 1941, the advisory regime in Madras wanted to introduce some reform in the matter of Panchayats and as such prepared a bill with the following provisions:— 1. introduction of ex-officio membership of the village headman, who was also to be eligible for Presidentship, 2. creation of whole-time executive officers for major Panchayats and the appointment of Village Karanams as Honorary Executive Officers of minor Panchayats, 3. supervision and control of Panchayats by the District Collector, the Revenue Board being the co-ordinating body over the Collector, 4. compulsory levy of a house tax and an additional levy of 3 pies of land cess, and 5. provision for the appointment of a nominated Panchayat. A Committee was appointed to examine this bill. This advisory Committee reported that 1. the District Collector should be entirely divorced from Panchayat administration, 2. the Board of Revenue need have nothing to do with the Panchayats, and instead the post of a Registrar-General should

be created, 3. Panchayats should be created compulsorily in all villages in 5 years, 4. Village Officers should be precluded from Panchayats, though the headman might function as a temporary President for short periods in the absence of the President, 5. adult franchise for all men and women of 21 years of age and the system of ward division and voting by ballot should be introduced in all Panchayats, 6. only Panchayats with a normal income of Rs. 5000 and more should have whole-time paid executive officers, 7. the levy of house tax and vehicle tax should be made compulsory, but the proposed additional land cess of 3 pies should be optional, and 8. there should be no nominated Panchayats. 623 642 [624] [641] [651]

The only effect of this bill was an amendment that was introduced to the Madras Local Boards Act of 1920, by Act XIX of 1943, by which, whole-time executive officers had been appointed to all major Panchayats, and such of the minor Boards as had been notified by Government in this behalf. In April 1946, the Madras Village Panchayats Act of 1946 was published along the lines of the Bill of 1941, with some modifications.

The power of Collector in the matter of supervision and control of Panchayats in the District was retained, though he was to function, subject to the control of the Registrar-General, who was to be the provincial supervising authority in the place of the Board of Revenue, originally provided in the Bill of 1941. The ex-officio membership of the Village Headman and his eligibility to exercise the presidential functions in the absence of the President or Vice-President through the Karanam as Honorary executive authority of the minor Panchayats, assigned in the Bill of 1941 was dropped out. The clauses for the Amendment Act of 1943 providing for the appointment of whole-time executive officers for notified Panchayats, had been incorporated in the new Act also. The provision made in the Bill of 1941 for nomination of members had been retained, though it was to be resorted to only in special circumstances, such as fraction or disorder in the village. [622]

But this Act was kept in abeyance while the Congress Ministry were thinking of introducing a thoroughly new Act.

At the time of the survey in 1947, the Panchayats were being governed by the Madras Local Boards Act of 1930. There had been no elections since 1939. Only the old Panchayats were continuing in power.

The Village Panchayat Courts were for a group of villages with powers to try cases upto Rs. 200/- without legal practitioners. The Court Members were elected by all adult residents in the village. The number of members varied from 5 to 12 and each member held office for 3 years. 692

Forest Panchayats were elected by the cattle-owners of the village and then the Panchayat elected its President. The Forest Panchayats were allowed to levy fees for grazing and fuel collection, and then they were vested with certain statutory powers. They were under the control of the Revenue Department. 311

Besides these, there were Irrigation Panchayats elected by all landholders of the village who got water from the sluice. These were under the control of the Revenue Dapartment. 312

Then there were the Village Panchayat Schools. Each village with a population of 500 or more could, on application, have a grant of Rs. 180/- for a school-teacher and an initial grant of Rs. 80/- to start a school in the Panchayat area. There were about 800 Panchayat Schools in Madras by about 1928. 871

Last, but not the least, was the jurisdiction of the Panchayat in its present constitutional set up. The Statute in force did not allow the Village Panchayats any control over the Panchayat Court or Irrigation Panchayat or Forest Panchayat, wherever they existed, though Panchayat Schools alone were entrusted to Village Panchayats wherever they existed. These are discussed in latter sections of this chapter. 642

B. **Finance**: ( Table No, 19 )

**Local Fund Cess**: This was the main source of income to Panchayats in Madras as everywhere else. It was usually 1/6th of the total local fund cess of the Local Boards, soon after the abolition of the Taluk Boards in 1934, it was increased to 1/5th of the District Board Cess. But, the grant of the local fund cess to Panchayats was not based on any rational principle of local finance. In fact, the proportion, each Panchayat got, bore no relation to population, prosperity, poverty or administrative requirements. While a Panchayat situated in an irrigated area got local fund cess as its share, in proportion to the larger land revenue collected from the village. Panchayats existing in the dry areas got positively less local fund cess, in view of the lesser land revenue collected therein. 651 ●

651 A glance at column 4 would show these glaring dissimilarities too well. To illustrate a few instances, Tuni a 1st grade Panchayat in East Godavari got a local fund cess of Rs. 100 while Kapileswarapuram, a minor Panchayat and Amalapuram, a 2nd grade Panchayat in the same district got Rs. 1,000 and Rs. 1,300 respectively.

In West Godavari, Bhimavaram, a 1st grade Panchayat got from this source Rs. 1,250/-. Similarly in Kistna District, while Nuzvid Panchayat got a local fund cess of Rs. 500, Pamaru, a 3rd grade Panchayat got Rs. 1,018 from this source. So in Vizagapatam, while Parvatipuram Panchayat got a local fund cess of Rs. 550, Bobbili got Rs. 1,254.

The position in the Ceded Districts was also the same. In Anantpur, while Dharmavaram Panchayat got Rs. 650 by way of local fund cess, Kadiri a bigger Panchayat got Rs. 300. In Kurnool, while Dhone Panchayat got Rs. 140 by way of local fund cess, Nandikotkur a smaller Panchayat got Rs. 220. In Bellary, while the share of the local fund cess for Kampli was Rs. 683, for Rayadrug, a taluk headquarters, it was only Rs. 80.

The survey thus sufficiently brought to light the wide disparities in the yield of local fund cess between the Panchayats of the same grade, Panchayats of several grades in the same district, and all Panchayats in all districts.

**House Tax**: House tax was a very fruitful source of income to Panchayats, but as this was not made compulsory in the Madras Panchayats as in Bombay, much income was being lost due to either very low rates of taxation in force in the major Panchayats or the entire absence of this tax in almost all the minor Panchayats. Besides these defects, the survey revealed several other serious defects like gross under-valuation of houses, lack of revision of capital values, cancelling of enhanced rates by the special committees of the Panchayats and various other abuses in existence. ( Column 2. )

The 1st grade Panchayats which were potential municipalities were the foremost to oppose any sort of higher taxation. For example, Panchayats like Tuni and Amalapuram in East Godavari, Narsapur and Bhimavaram in West Godavari, and Guntakal in Anantpur, were opposed to raising of the rate of house tax from Re. 0-2-0 to

Re. 0-4-0 per Rs. 100 capital value in spite of these Boards being manned by highly educated and respected persons. Same was the case in Kistna, Vizagapatam and the Ceded Districts. In Vizagapatam even the biggest Panchayats refused to levy more than Re. 0-4-0 per Rs. 100 capital value of the house. In stray instances like Madugula, the highest rate of house tax was Re. 0-8-0 per Rs. 100 capital value. In Kurnool, the house tax of Panchayats usually ranged between Re. 0-2-0 and Re. 0-3-0 per Rs. 100 capital value. In Bellary, it was 1/6 per cent the capital value. Some other Panchayats in the Ceded Districts were also found to be following a method of collecting an additional water and privy rate along with the house tax as in Dhone and Maddikera Panchayats in Kurnool, where 45% of the house tax was collected towards supply of protected water supply and drainage. 651

The tendency in most of the major Panchayats was either to pay the lowest rate possible and to pay the lowest possible amount by all conceivable means like undervaluation of the capital value of houses, under assessment of certain houses by all possible discrimination and exemptions of the houses of those who were dear and near to the members. If the executive officers came in the way of such undesirable practices, Panchayat members sought to get them transferred on some false pretext or harassed them in every way. 661

In the minor Panchayats, as imposition of house tax was optional, very few imposed any house tax at all. According to the provisions of the Madras Local Boards Act of 1930, if a Panchayat did not impose house tax prior to 1930, it need not impose it even after 1930. This gave the minor Panchayats an excuse to bypass this obligation. Except a few Panchayats like Kothapeta and Palivela among the minor Panchayats in East Godavari, which collected house tax at the rate of Re. 0-4-0 and Re. 0-2-0 respectively per Rs. 100 capital value of the house, most of the other minor Panchayats like Yaditha, Alamuru, Kapileswarapuram and a host of others were leaving this source of income totally untapped. In West Godavari, it was almost non-existent, while there were stray instances of house tax collection in the minor Panchayats in Kistna, Vizagapatam, Kurnool, Anantpur, etc. districts. In Kistna, Gudur Panchayat collected at the rate of 1/3% capital value of the house. In Vizagapatam, the majority of those like Bhogapuram, Govada, Chodavada, Bayyavaram did not impose any house tax and only Kothavalasa appeared to be collecting house tax at the following rates :— 651

651

| Capital Value of House | Rate of Taxation | Per Rs. 100 |
|---|---|---|
| Rs. | Rs. as. ps. | as. |
| 200—300 | 0—6-0 | 2 |
| 300—400 | 0-10-0 | 2½ |
| 400—600 | 1—2-0 | 3 |
| 600—800 | 1-12-0 | 3½ |
| 800—1200 | 3—0-0 | 4 |
| 1200—1600 | 4—8 0 | 4½ |
| 1601—2400 | 7—8-0 | 5 |
| 2401—3200 | 11—0-0 | 5½ |
| 3201—4800 | 18—0-0 | 6 |
| 4801—6400 | 26—0-0 | 6½ |
| 6401—8000 | 35—0-0 | 7 |
| 8001—9600 | 45—0-0 | 7½ |
| 9601-12800 | 64—0-0 | 8 |
| 12801-16000 | 85—0-0 | 8½ |
| 16001-24000 | 135—0-0 | 9 |
| 24001-32000 | 200—0-0 | 10 |

N. B. The first two categories were exempted, i. e. all thatched houses.

In Anantpur, only Gorantala was collecting house tax at the rate of Re. 0-4-0. In Kurnool, Veldurti imposed house tax at the rate of Re. 0-2-0, while Betamcherla collected at the rates shown below :—

| Capital Value of House | Net Tax |
|---|---|
| Rs. | Rs. as. p. |
| 3000-5000 | 12-0-0 |
| 2500-3000 | 10-0-0 |
| 2000-2500 | 8-0-0 |
| 1500-2000 | 6-0-0 |
| 1000-1900 | 4-0-0 |
| 750-1000 | 3-0-0 |
| 500-750 | 2-0-0 |
| 250-500 | 1-0-0 |
| 100-250 | 0-8-0 |
| Less than 100. | 0-4-0 |

Thus while most of the major Panchayats did not collect at the highest rates possible, but struggled to devise ways and means of either escaping it or levying it at the lowest rates possible, the majority of the minor Panchayats evaded it altogether. 651 661

**Scavenging Fees:** Public health and conservancy were the obligatory duties of the Panchayats. They provided public latrines for males and females in almost all the major Panchayats, and got them cleansed by the Panchayat scavengers. They also extended their service to private latrines and charged the house-holders at particular rates except in cases of Panchayats where scavengers were independent of Panchayats as in Vizagapatam District. (column 5.) 514 651

This amenity was provided mostly by major Panchayats, while the minor Panchayats lagged behind. But the fees that were being collected by Panchayats varied from one to the other in several respects, such as the base, the rate, the period for which they were collected, and the institutional discrimination they showed.

There was no uniformity in the rates of scavanging fees collected in several Panchayats. But the fees collected varied from Panchayat to Panchayat of the same and different grades in each and every district. Again the fixation of rate was not based on any rational basis, except according to the fancy of the individual Panchayat Board concerned. Sometimes the fees were charged per latrine, sometimes on the number of members in the family, sometimes according to an arbitrary distinction of big and small families, in some instances the rates were per mensem, and in others they were charged on a quarterly basis. Some Panchayats distinguished between different categories of institutions like office, police lines, schools, union areas and private families and charged separate rates for separate institutions. In some cases the scavenging rates were made a part of the assessment on house tax as in the Ceded Districts.

In the Ceded Districts of Anantpur and Kurnool, scavenging fees were also collected on the basis of rates of house tax: as Re. 1, Rs. 1-8-0 and Rs. 2 per quarter per latrine. In Bellary, the Kampli Panchayat collected only Re. 0-3-0 per latrine, while Rayadrug had arranged a regular scale related with the capital valuation of the house at Re. 0-6-0, Re. 0-12-0 and Re. 1 per quarter per latrine, according to the capital value of the house Rs. 800, Rs. 800 to Rs. 3000, and Rs. 3000 and over respectively. In West Godavari, the basis of collection was still different in the 3rd grade Panchayats as in Ganapavaram and Undi. In Ganapavaram, the rates

651 were Re. 0-12-0 and Re. 1 per mensem for a latrine for cleaning
514 once and twice separately. In Undi the scavenging fees were in a gradation to the members of the family as Re. 0-8-0 for fous members, Re. 0-10-0 for four to eight members, Re. 0-12-0 to Re. 1 for eight to twelve members per mensem and Rs. 1-8-0 per rice mill. In Akividu, the rates were based on the individual ability of the families and institutions, i. e. Rs. 9 for all factories, Rs. 6 for latrines of all big families; Rs. 3 for latrines of moderate families, and Rs. 2-4-0 for latrines of ordinary families, and Rs. 1-2-0 for other families. Even here, the division was purely arbitrary and there was no clear cut basis on which these differentiations were made.

In Kistna District, the Panchayats like Kantaram had altogether dispensed with the idea of scavenging service as they had provided bore-hole latrines, while in other Panchayats the same variations in scavenging fees continued.

In Vizagapatam, there was always the difficulty of procuring the services of the scavengers by the Panchayat. In Bobbili and Salur, people had to depend upon the services of the private scavengers. Here the rates were observed to be varying according to the bargaining power of the parties from Re. 0-6-0 to Rs. 1-8-0 per latrine per mensem. In other Panchayats, where the scavenging services were provided through them, the rates were based either on capital valuation of the house or number of persons in the family.

In the Ceded Districts, there was no problem of scarcity or non-availability of scavengers for the Panchayat service. In Kurnool, some of the Panchayats like Dhone and Maddikera made it a habit to relate public scavenging fees to the house tax, with variations ranging from Re. 0-4-0 to Rs. 1-8-0 per mensem.

The question of variations of rates did not arise in the case of minor Panchayats, as most of them did not utilize private scavenging services at all, except in a few instances. Most of the minor Panchayats investigated in East and West Godavari Districts, Kistna, Vizagapatam and the Ceded Districts had not got any private scavenging amenities provided by the Panchayat. Even when it was provided, as in Palivela and Kothapeta in East Godavari, the rates were Re. 0-12-0 per latrine per month in the former while in the latter they started from Re. 0-12-0 Rs. 2-4-0 and Rs. 9 per quarter per latrine.

231 **Slaughter House Fees:** Slaughter house fees constituted
651 another important source of income to all major Panchayats, and

26: Rao E-5 (1946-7) 1964 AWI India
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in some cases for minor Panchayats too as the provision of slaughter houses was an obligatory duty of the Panchayat. 231 651

Government desired slaughter houses to be departmentally managed and their collection of fees to be done by the Panchayat staff. In practice, however, the right of collection was auctioned to the highest bidder who paid the amount in one lump sum or by instalments to the Panchayats. He would collect the fees at the rates fixed by the Panchayat through his own agents. In some places there were two or three slaughter houses in the same Panchayat area, separately for pigs, sheep and goats, cows, bullocks and buffaloes, but the supervision of the Panchayats over the slaughter houses was very often most unsatisfactory. Neither [744] the sanitary inspector of the Panchayat nor the veterinary surgeon visited the mutton houses to inspect the type of mutton that was offered for sale, to examine whether it was fit for consumption and to regulate the sanitary conditions in those places. The supervisory staff of Panchayats and the Department of Public Health were too complacent to better the existing state of affairs.

Of the 13 villages for which information was available almost all had uniform rates fixed for goats and sheep which varied between two and four annas each. Slaughter of cows, bullocks and buffaloes and pigs was less common, more than half the number of villages having no rates for these. Rates for cows and bullocks varied between Re. 1 and Rs. 2½ whereas that for the pigs about 5 annas in most cases. Only Guntakal had a uniform rate of one rupee for all the three.

Again the fixation of the slaughter house fees was a matter left to the individual discretion of each Panchayat. The first grade Panchayats like Tuni, Guntakal and Narsapur in East Godavari, Anantpur and West Godavari Districts respectively had fixed up the rates, but, left them to be collected by the auction bidders, instead of collecting through their employees. The practice of letting the right of collecting slaughter house fees to the highest bidder in an auction, was prevalent even among the 2nd and 3rd grade Panchayats, except in places where Departmental collection and uniform rates existed as in Ramchandrapuram and Mandapeta in East Godavari and Tanuku in West Godavari. In Kistna and Vizagapatam Districts, auctioning of the right of collection of slaughter house fees was more in practice than their Departmental management, but the rates were more or less uniform. Even amongst

281 651 the Ceded Districts, most of the Panchayats followed the practice of auctioning and that too on a very long term basis like 10 years or 5-10 years as in the case of Panchayats like Dharmavaram and Kadiri in Anantpuram District.

Several Panchayats besides these did not trouble themselves to create the facility of a slaughter house at all. Only a few minor Panchayats provided slaughter houses. (column 14.)

[443] 651 **Market Fees:** Public markets held in the Panchayat areas were usually of three types: daily, bi-weekly and weekly. The rates and the goods on which they should be imposed and collected were to be decided by the Panchayats while the process and actual collection was left to auction bidders who did the work of collecting these fees by issuing licence chits at the rates prescribed by the Panchayat Boards. Instances where Panchayats themselves did the job of collection of these were hardly observable anywhere. Market collections were usually auctioned once a year to the highest bidder and he paid the amount in lump sum to the Panchayat.

The market fees and the variety of goods on which they were imposed varied from Panchayat to Panchayat, irrespective of differences and similarities in grade or place.

In Anantapur, the Guntakal and Kadiri Panchayats charged at a rate of 2 annas to dealers of necessities like salt, tamarind, chillies, tobacco, oil, fuel and potatoes, whereas rates varied between 2 and 4 annas in respect of other commodities like fruits, sweetmeat, vegetable, fish and even retail and grain shops. Truck loads were charged at 6 to 8 annas.

These differences were common not only to all major Panchayats, either in the Circars or the Ceded Districts, but, the same was the case even in the markets of minor Panchayats which had public markets as in Valluru, Yeditha, Kapileswarapuram, etc. in East Godavari District, Aravalli and Vasadi in West Godavari District, Gudur in Kistna District and Kothavalasa in Vizagapatam District. (colomn 10.)

Again, the collection of the market fees from cattle, vegetable, grain and fruit markets were not always left for the use of the Panchayats, but the District Boards shared these proceeds and very often took the lion's share without any corresponding return to the Panchayat area in which these collections were earned. The share

of the District Boards varied from 50 per cent to higher proportion even to an appropriation of the whole amount giving whatever sum the District Boards might be pleased to give back to Panchayat from which the sum was collected. Tuni Panchayat in East Godavari got Rs. 30,000 by way of public market fees out of which 50 per cent was taken out by the District Board. Similarly the District Board took 50 per cent of the cattle market proceeds amounting to about Rs. 500 per annum. Similarly, Narsapur Panchayat gave all its income from public markets to the District Board. In Tadepalligudam Panchayat, the District Board took Rs. 29,000/- leaving only Rs. 1,000 to Panchayat out of its annual income of Rs. 30,000 from public markets. In Kistna, Vizagapatam, Anantpur and Kurnool Districts, the inroads on Panchayat funds were not so many as in the two Godavari Districts. The District Boards had nothing in return to offer to the Panchayat by way of public amenities in lieu of the moneys they earned from them. Unless the whole scheme of Local Government is reorganised and reformed, such serious inroads into the finances of Panchayats cannot be averted. The District Boards whose existence appears to be superfluous in view of the developed Panchayats and Municipalities can at least be reduced to advisory councils without powers to utilize on such a large scale the moneys they are not really entitled to grab We shall discuss this in detail later. 651

**Cart and Bus Stand Fees and Cycle Licenses:** Collection of fees from cart stands and bus stands was a good source of income to the major Panchayats in Madras. The rates of fees even in this matter varied from Panchayat to Panchayat of the same grade in the same district, from one grade to another and from district to district. Again, very few Panchayats really looked after the amenities that were to be provided in these bus and cart stands, such as rest-shelters, canteens or fresh water pots. The Panchayats were only interested in auctioning these to the highest bidder who would pay the amount to the Panchayat in lump sum and take upon himself the responsibility of collecting the fees at the rates fixed by the Panchayats. These rates were to be collected only from carts which would halt at the stands and not on carts which merely passed by them and were not halting. Breach of this rule had led to the filing of suits in Law Courts, on reasons of prestige, where Panchayats had to be admonished. 485

Bus and cart stand fees varied from place to place. Information available for a few Panchayats showed that the fees for taxies, buses and lorries were more uniform than that for, say, jatkas. The former

651 in most cases, varied from 2 to 3 annas a day and Rs. 3/8/- a month, whereas the latter varied from 9 pies to 8 annas. The cart rates also varied between 6 pies and two annas.

One distinctive feature of this source of income was that it was more extensively and profitably exploited by the Panchayats in the Ceded Districts than in the Circars. For instance in the Vizagapatam District, some of the Panchayats had 8 to 9 public conveyance stands, i. e. cart stands, bus stands, jatka stands, etc., but these Panchayats collected no fees. On the other hand, the tendency in the Ceded Districts was to have more or less uniform rates, specially in the 3rd grade Panchayats, regarding this source. There appeared to be some uniformity in the rates of fees in Panchayats of Kurnool, Bellary, Anantpur and Cuddapah. ( columns 12 & 13. )

There were some minor Panchayats too which were having cart and bus stands and collecting the fees as Yeditha, Kapileswarapuram and Alamuru in East Godavari, Gorantala in Anantpur, Veldurti in Kurnool but such examples were rare. Even here anomalies with regard to the different rates existed.

**Entertainment Tax :** This was mostly an income available to major urban Panachayats where there were cinema houses and where dramas and circus performances took place. The Commercial Sales Tax Officer and his staff used to collect the entertainment tax on the tickets sold for these entertainment performances and after deducting 10 per cent towards the collection charges, handed over the balance to the Panchayat. This was by no means exclusively the privilege of major Panchayats alone, and wherever there were cinema houses or other entertainments available, as even in minor Panchayats, this income was available to the Panchayats. ( Column 26. )

Most of the Panchayats visited expressed a desire that even the collection of this source of income might be left to them, so that they might manage the collection with lesser cost than the 10 per cent charged.

**Profession Tax :** Profession tax was one of the chief sources of income to all the major Panchayats in every District. ( Column 42. )

Schedule of the Madras Local Boards Act, 1930 laid down the rates of Profession Tax. "The classes into which companies and persons shall for the purposes of assessment to the profession tax be divided and the maximum half-yearly tax leviable on each class shall be as follows :

| Class | Half-yearly income | | | | Maximum half-yearly tax. |
|---|---|---|---|---|---|
| | | Rs. | | Rs. | Rs. |
| 1. | more than | 21000 | but not | | 275 |
| 2. | " | 18000 | more than | 21000 | 225 |
| 3. | " | 12000 | " | 18000 | 150 |
| 4. | " | 9000 | " | 12000 | 85 |
| 5. | " | 6000 | " | 9000 | 55 |
| 6. | " | 4200 | " | 6000 | 28 |
| 7. | " | 3000 | " | 4200 | 20 |
| 8. | " | 1800 | " | 3000 | 10 |
| 9. | " | 1200 | " | 1800 | 6 |
| 10. | " | 600 | " | 1200 | 3 |
| 11. | " | 300 | " | 600 | 1½ |
| 12. | " | 150 | " | 300 | ¾ |

The profession tax rates were revised and the maximum and the minimum rates for half year were fixed at Rs. 25/- and As. 8/- respectively. Whatever loss the Panchayats were sustaining, under this new provision, was being met with from the Government grants. This was considered to be an unnecessary sacrifice of a fruitful source of income which could wisely be revived by bringing into force the old rates.

Among the major Panchayats this was a regular source of income. Most of the minor Panchayats were not enforcing its collection on one pretext or another. It was high time that collection of such an excellent source of income should be made obligatory in all the Panchayats with a view to improve their finances.

**Management Receipts:** Managemet receipts were a regular source of income of the Panchayats, both major and minor. (Column 41.)

**Deposits:** Deposits were generally demanded from auction bidders of weekly markets, daily markets, cart stands, bus stands, etc. by the Panchayat Board. These deposits were kept with the Panchayats and the interest that accrued on them was one of the sources of income to some Panchayats. Wherever it was available, it was spent for public purposes. (Column 37.)

In West Godavari, among the minor Panchayats only Aravalli was getting Rs. 100 from this source. In Kistna District, Gudur Panchayat

651 was getting about Rs. 130, while Panchayats in Vizagapatam were not getting much out of this source. Minor Panchayats like Bukkapatnam, Brahmanayeleru and Gorantala in Anantpur were getting Rs. 320/-, Rs. 15/- and Rs. 200/- respectively.

**Warrant and Destraint Fees:** According to Appendix (e) of Schedule IV of the Madras Local Boards Act, the table of maximum fees payable on destraints was as below :—

| Sum Destrained for | | | | Fees. | |
|---|---|---|---|---|---|
| | | | | Rs. | a. |
| Under one rupee | ... | ... | | 0 | 4 |
| Over Rs. 1 | But under Rs. | 5 | | 0 | 8 |
| " 5 | " | 10 | | 1 | 0 |
| " 10 | " | 15 | | 1 | 8 |
| " 15 | " | 20 | | 2 | 0 |
| " 20 | " | 25 | | 2 | 8 |
| " 25 | " | 30 | | 3 | 0 |
| " 30 | " | 35 | | 3 | 8 |
| " 35 | " | 40 | | 4 | 0 |
| " 40 | " | 45 | | 4 | 8 |
| " 45 | " | 50 | | 5 | 0 |
| " 50 | " | 60 | | 6 | 0 |
| " 60 | " | 80 | | 7 | 8 |
| " 80 | " | 100 | | 9 | 0 |
| Over Rs. 100 | @ Rs. 100 | | | 10 | 0 |

The above charge included all expenses, except for three peons who were kept in charge of property destrained, in which case, the peons were to be paid 3 annas per day each.

This was a source of income amongst all the major Panchayats. (Column 32.)

**Registration Surcharges:** This was a new item of Panchayat finance. According to a subsequent rule, the Panchayats were to get half the amount of registration fees from the adjoining or local sub-registrar's office. But these amounts were not yet claimed by most of the Panchayats and still their claims were pending with the sub-registrar's offices everywhere. Every Panchayat irrespective of its grade could claim this income, but very few Panchayats had so far got it. This was what was usually called the surcharge on stamp duty levied within the Panchayat area on

transfer of immovable property, collected and credited by the Registration Department after deducting the collection charge. But the Panchayats had to agitate as yet a lot before they could get this income. Data reveals a few stray cases like Bhimavaram in West Godavari in the 1st grade Panchayats, Vuyyuru and Jaggayapeta in Kistna getting Rs. 25,000, Rs. 4,000 and Rs. 2,000, respectively. In West Godavari Velpur got Rs. 1,200. Peatapadu got Rs. 2,000, in Vizagapatam, Parvatipuram got Rs. 2,000, etc. (Column 25.) 651

The complete advantage of this source of income was not taken and when completely enforced this would do much to improve the financial side of the Panchayats.

**Magisterial Fines:** Magisterial fines were not a big source of income. The fines imposed for offences committed against the Madras Local Boards Act were credited to the Panchayats, after deducting about 10% for collection expenses. (Column 51.)

**Vehicle Tax:** Vehicle Tax, if properly imposed and collected is capable of yielding a good revenue for most of the Panchayats. However, neither the major nor the minor Panchayats were collecting this with any regularity. In fact, the Panchayats which were actually imposing tax were only a few here and there scattered throughout the State. The income of some of them from this source ranged from Rs. 16,000 to Rs. 24,000 per annum, but others got negligible amounts not exceeding a thousand rupees.

Even though the inspector of Local Boards and the District and Assistant Panchayat Officers who supervised the working of Panchayats had often suggested that this source of income should be more thoroughly exploited, the response of the Panchayats remained to be most unsatisfactory. When the major Panchayats themselvas did not try to exploit this source, the minor Panchayats which usually looked to the lead of the major Panchayats could by no means be encouraged to tap this source of income.

This however could only be made up by declaring the imposition of this tax as obligatory on the part of the Panchayats instead of leaving it to their discretion.

**Bore-hole Machine Rentals:** Bore-hole latrines were found on a large scale in a few Panchayats in Kistna District, and there alone the Panchayat got some income by lending the machine to the local people. (Column 39.) 651 514

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[514] The sanitary agency in the Panchayats should encourage bore-hole latrines, where there are no Pucca Latrines, and if they buy the machine and lend it to the people, it would be a worthy encouragement.

**Animal Tax :** Tax on animals was a source of income again not very often tapped by most of the Panchayats except in rare instances.

Though the Panchayat in Madras were authorised to collect this tax according to sec. 154 of the M. L. B. Act of 1930, none of them were courageous enough to impose this tax for fear of popular disaffection.

**Income from Grass Sales :** The sale proceeds of grass on river banks were generally obtained by Panchayats by paying a lump sum to the Public Works Department, as lease amount. This was an income which was usually obtained by the minor Panchayats, as most of the major Panchayats had no grass growing areas within their local limits. On account of the disparity between the lease value paid to the P. W. Department, and the actual return from sale of grass, the minor Panchayats were able to make some profit, which, however varied from Rs. 50 to Rs. 4000. (Column 20.)

[312] As the irrigation facilities and fresh water canals and rivers are in abundance in the Delta Districts of the two Godavaries and Kistna, grass grew in abundance on the banks of rivers and canals. This was a source of income available mostly in the minor Panchayats of these areas. In other districts like Vizagapatam or the Ceded Districts, where the land was dry and water facilities were scarce, and where grass was rarely grown, this source of income was not available to Panchayats.

**Fishery Rentals :** Income from fishery rentals was usually derived by the Panchayats by leasing out or auctioning the right of fishing in the fresh water tanks, pounds or canals in the Panchayat areas. As such, this income was conditioned by the existence of such amenities and could be derived only by such of the Panchayats which had amidst them water sources in case they decided to exploit this income source.

This was a source of income mostly available in the minor Panchayats and rarely in the major Panchayats in Godavari, Kistna and the Ceded Districts, except in places where there were huge tanks or canals. (Column 21.)

One difficulty about this source of income was of diverting this income to Panchayat funds from the private individuals, as happened in Gudur in Kistna. The usual method was to pay some money to the Revenue Authority for taking the lease of the water resources on their auctioning for the public use. But it was found in some cases, that somebody used to make huge profits by a second lease to the Panchayat. But since the executive officers were appointed, this type of frauds were eliminated to a great extent. The executive officers were found to be trying their best to get the highest bid possible to the Panchayat, but there were several instances, where they did not succeed. 651

**Ferry Boat Income:** Income from ferries was a good source wherever it existed. In most of the minor Panchayats which were on the borders of the Godavari it was continuing to be a good source still, but, it was taken away by the District Board, as it was being done in the case of several prominent ferries, as at Kotipalli, Mukteshwaram, Razole, Bobbarlanka in East Godavari District. In Bhimavaram, Achanta, Koderu, Kovvur, and Narsapur in West Godavari, the proceeds were either not being exploited or being remitted to the District Boards concerned, though the ferries were actually in the jurisdiction of the Panchayats. Thus Narsapur, Razole, Kovvur, Koderu, Kotipalli, Mukteswaram and Bobbarlanka Panchayats were losing every year income to the tune of Rs. 20,000 and more from auctioning the leasing of collecting fees on the tickets sold for flying the ferry boats from one side of the Godavari to the other.

Only a few minor Panchayats among those investigated, showed some earnings from this source. Bodasakurru Ferry in East Godavari was the richest of all ferries within the jurisdiction of the Panchayat. It was leased out by the District Board to the Panchayat on a lease amount of Rs. 16,000/- per year. After all the contingencies and the establishment charges were met, which came to about Rs. 6,000/- per mensem, the remaining income remained to the Panchayat. Upto 1945, the method of fixing the base value was by taking the average rental of the last five years. But, from 1945 onwards, when the lease amount was doubled, the profit that was remaining to the Panchayat was considerably lessened even though the rates had been increased from Re. 0-0-6 per passenger to anna one and nine pies for some time.

Kotipalli had the biggest ferry income of between Rs. 20,000/- and Rs. 25,000/- per year, but, this was always appropriated by the District Board. Koderu and Narsapur in West Godavari District were similarly losing a heavy revenue. Just as in the case of public

651 markets, ferry incomes, both very fruitful sources, were usually taken away by the District Boards without allowing their natural heirs to enjoy this fruitful source of income. This unwarranted inroads of District Boards into the domain of Panchayats would have to be curtailed and the right of leasing should be given over to the District Collector in case of the District Board being abolished on account of its obvious superfluity in the existing scheme of Local Government with the privilege of enjoying the income left to the Panchayats. (Column 24.)

**Fees in Fairs and Festivals :** This was a source of income that was collected as fees for the pendals and stalls erected at the time of fairs and festivals in Panchayat area. By its very nature, this source of income was limited in its extent and peculiarity to those Panchayats which happened to be also places of some religious importance where these annual fairs and festivals were celebrated. However, the rates were not always the same and the information regarding rates could not be readily obtained even amongst those Panchayats which were visited and which were found to be having this source of income. (Column 45.)

It was not that all Panchayats which had this natural advantage were utilising it to earn this income. In fact, many Panchayats left this source untapped thus leaving out a very fruitful source of income and Local Government authorities would have to devise ways and means of improving this source of income.

Each Panchayat which could tap this source of income might frame such schedule as in the case of Bhimavaram in West Godavari.

**Rates for Temporary Erection of Stalls and Pendals in Fairs and Festivals in Bhimavaram Panchayat in West Godavari District.**

| Duration | Fees per sq. yard | |
|---|---|---|
| | Applicant | Non-applicant |
| | Rs. as. p. | Rs. as. p. |
| Per day | 0- 0-6 | 0-1-6 |
| For a month | 0-12-0 | 1-8-0 |
| For a year | 6- 0-0 | 12-0-0 |
| For Banks 3 yds. x 2 yds. per annum | 9- 0-0 | 18-0-0 |
| For all general purposes per annum | 12- 0-0 | 24-0-0 |

If this example was followed in several other Panchayats the prospects of improving the Panchayat finances were bound to be encouraging. 651

**Dearness Allowance Grants:** This was not a source of income of the Panchayats from taxation. The Government began to give contributions to the several Panchayats for giving dearness allowance to their staff during the time of war, whenever, they complained that they had not got the funds to meet the extra expenditure. (Column 46.) 652

As a matter of fact, a lot of confusion was revealed in the method of giving these grants. Whenever a Panchayat was intelligent enough to show its funds as completely utilised for welfare activities and a nil balance resulting in lack of funds to meet this additional expenditure and demands, Government Grant was coming forth, while actually, most Panchayats which really could not afford to meet this additional burden were silently bearing it by cutting short their own expenditure on administrative functions, because they did not know how to present the matter.

**Ground and Godown Rents:** This was a source of income to the Panchayats from the sites leased or for the stalls rented out in the Bazar Area, but, as usual, even this was a source which only very few Panchayats were tapping. It was capable of extension if encouraged, since by voluntary adoption, only a few Panchayats were deriving an income from this source. (Column 30.) 651

**Income from Rent and Produce of Lands:** This was the income of the usufruct of fruits and trees in the Panchayat area. All these, by right were the legitimate sources of the Panchayat. (Column 34.)

**Avenue Receipts:** This was a source of income of many Panchyats irrespective of the grade of the Panchayat. (Column 49.)

This, however, appeared to be a more common source of revenue in the Panchayats of the northern Circars than in the Ceded Districts.

**Sale of Old Stores:** It was not a source of tax revenue to the Panchayats. This was a sort of income realised by sale or auction of old furniture and goods of the Panchayats. (Column 50.)

**Sale of Manure:** Sale of manure was another similar source of income available in almost all of the major as well as minor Panchayats of East Godavari District. Even, in the Ceded Districts, the minor Panchayats did not seem to be negligent about this source

651 of income. Thus both in the Circars and the Ceded Districts this came to be a usual source of Panchayat finances. (Column 23.)

**Lapsed Deposits:** Lapsed deposits constituted another source on the income side, but it did not come under the regular tax source. (Column 47).

**Interest on Postal Savings, Securities, etc:** It was another minor source of income for money deposited. (Column 40.)

651 744 **Income from Fines under Food Adulteration Act:** It was a regular source of income for most of the major Panchayats, wherever samples of oils, ghee, milk, food stuffs, meat and fruits were taken by the Sanitary Inspector, and were sent for examination to Madras, and if these samples were found to have been adulterated, then the sellers were fined and these fines constituted a source of income to the Panchayat.

Irrespective of their grade, Panchayats used to send such samples to Madras Food Institute for examination and paid from Rs. 240/- to Rs. 500/- per year for examination and report. The income from fines varied from Panchayat to Panchayat. (Column 8.)

Again this was not at all a compulsory source of income avilable in all the Panchayats, even if they were major ones. There were several instances, where the Panchayats were not able to enforce this, as for example, Ganapavaram in West Godavari District, Pamaru, Pedana, and Kantaram Panchayats in Kistna District, and there were such examples in other districts too.

There were some instances, where the enforcement of Food Adulteration Act did not result in any advantage to the Panchayat, as the charges paid for examining the adulterated foodstuffs were not commensurate with the income from fines collected under the Act. For inatance, Penu Konda Panchayat in Anantpur had introduced the Food Adulteration Act, but while the expenditure for getting the samples examined came to Rs.240/-, the income from fines came to Rs. 9. In Gooty Panchayat, where the Food Adulteration Act was introduced, the income from fines was Rs. 400/- while the examination fees for the samples came to Rs. 240/-. Kurnool was backward in this respect, as Panchayats like Dhone, Gudur, Nandikotkur, Pattikonda and Maddikera did not enforce the Food Adulteration Act due to the want of sanitary inspectors. In Bellary, Rayadrug Panchayat alone had enforced Food Adulteration Act, while other Panchayats could not do so, as they were not as yet in a position to appoint sanitary inspectors for administering the Act.

As regards the minor Panchayats, they were not in a position to undertake this work at all. If the Food Adulteration Act was enforced in all the major Panchayats, it would no doubt prove to be a good source of income to the Panchayats. 651 744

**Fines on Encroachments:** Most of the Panchayat areas were not surveyed and as such they had only the right of fining the encroachments and not of removing them altogether. However, this system of penalysing them yielded a good source of income to the Panchayats, where-ever it existed. (Column 29.) 651 423

Among the major Panchayats, some of the 1st grade Panchayats like Tuni, Bhimavaram, Guntakal were punishing encroachments. Out of the 1052 encroachments booked in Tuni, about 213 were District Board encroachments. Amalapuram had not the courage to take up the problem of encroachments though there were many. In the West Godavari, Bhimavaram was booking offences of encroachments and the scale of fines was as follows :—

**Licence Fees on Encroachments in Bhimavaram Panchayat**

| Type of Encroachment | Rate | Area | Period |
|---|---|---|---|
| | Rs. as. p. | Per sq. | Per |
| 1. Sunshades. | 0-2-0 | yard. | half-year |
| 2. Balcony. | 0-8-0 | do. | do. |
| 3. Verandah or part of house. | 1-0-0 | do. | do. |
| 4. All kinds of pendals. | 0-0-6 | do. | day. |
| 5. Box shops and the like. | 0-0-6 | do. | day |

For the grounds to be let temporarily for the purposes which came under the Public Resort Act, 1888, and under Section 160 (i), (ii) (iii) of the Madras Local Boards Act as amended for protection of public roads vested in Bhimavaram Panchayat Board, the rates were as below :—

| Area | Rate |
|---|---|
| | Rs. as. p. |
| Upto an extent of 3000 sq. ft. | 0-0-6 per sq. yard per day |
| For every 1000 sq. ft. or part thereof over 3000 sq. ft. | 0-0-3 do. |

651 423 In Kistna District the rates for encroachments in Vuyyuru Panchayat area were as follows :—

| Type of Encroachment | Rate | Per |
|---|---|---|
| | Rs. as. p. | |
| 1. Steps | 0-1-0 | sq. yard per day. |
| 2. For drain coverings on public streets | 0-1-0 | do. |
| 3. For culverts | 0-1-0 | do. |
| 4. For erection of temporary pendals | 0-0-3 | do. per 7 days |
| 5. Sun shades with zinc sheets | 0-0-6 | do. per 7 days |

There were only some instances of Panchayats where fines for encroachments were being collected. In Vizagapatam, as in other districts, the Panchayat could not take effective action against encroachments as the villages were not surveyed. In several Panchayats like Salur, Bobbili, Yellamanchili and Parvatipuram, where some of the glaring instances of public encroachments were noticed no action appeared to have been taken by the Panchayats. They excused themselves on the ground that the villages were not surveyed. The same was the case of Panchayats in West Godavari, Kurnool, Bellary and Anantapur Districts.

651 **Fees under Public Resort Act:** This again was a rare source of income which only a few Panchayats were collecting at present, and which many more could collect. The rates were found to vary from Panchayat to Panchayat, but it was not possible to obtain schedule of rates in many Panchayats except in 1 or 2 instances as Bhimavaram.

**Rate of Fees Under Public Resort Act in Bhimavaram Panchayat in 1946-47.**

| Details | with application | without application |
|---|---|---|
| | Rs. as. ps. | Rs. as. p. |
| 1. Erection of Pendals per sq. yard per day | 0—0—6 | 0—1—6 |
| " " " " " " per month | 0—12—0 | 1—8—0 |
| " " " " " " per annum | 6—0—0 | 12—0—0 |
| 2. Bunks of 3 yds. × 2 yds. per annum | 9—0—0 | 18—0—0 |
| 3. General purpose per sq. yard per annum | 12—0—0 | 24—0—0 |

In other sample Panchayats it was not possible to ascertain the rates. 651

Even when the majority of the major Panchayats were not collecting this source of income, the minor Panchayats could not be naturally expected to do better. This was also one of the sources of income of Panchayats which deserved greater attention from the inspecting authorities for its proper enforcement. (Column 22.)

**Choultry Fees:** These were fees which could be collected from travellers who stayed in the public rest places for temporary sojourn now and then. Here also the buildings were of the District Board or of the Panchayat and the rate per diem varied from annas eight to Rs. 2/- per person as in Guntakal where every room in the Panchayat choultry was let out to travellers at the rates of Re. 1/-, Rs. 1/8/- and Rs. 2/- per day, and this fetched on the whole quite a good amount i. e. Rs. 400/-. (Column 16.) 651 485

This was a source of income which could only be collected if there were good choultries in the Panchayat area which could accommodate passengers. There were in some Panchayats choultries which were in a dilapidated condition. They would have to be reconditioned so as to make them habitable and useful sources of revenue.

**Grants-in-aid:** These were of four categories: 1. grants-in-aid to schools, 2. grants-in-aid to libraries, 3. grants-in-aid for water supply, and 4. grants-in-aid for roads. 652

Grants-in-aid to schools were received by Panchayat schools in East Godavari, West Godavari, Kistna and Anantapur. But this topic is fully discussed in the Sectian on School Panchayats. But grants-in-aid for roads, grants-in-aid for water-supply and grants-in-aid to libraries formed a negligible part.

Here they were mentioned to indicate that they formed a special part of the Panchayat finance. The chief feature of these grants was that they were not based on any rational basis, like the proportion of the Panchayat income, or population, or other needs, but they were granted on an ad-hoc basis from time to time.

**License Fees on Dangerous and Offensive Trades:** These license fees were imposed in several Panchayats both major and minor on a variety of trades and callings like boiling camphor, melting tallow or sulphur, storing or otherwise dealing in ophal, blood, bones, hides and skins, storing, selling or curing fish, making fish oil, storing or selling horses, tanning of hides and skins, mustering or drying wool or hair, making soap, manufacturing of distilled sago, 651

● 661 artificial manure, refining sugar, sugar candy, jaggery, syrup, making of gun powder and fire works, burning bricks and tiles, lime kilns, manufacturing or selling of charcoal, meals or coffee or tea hotels, or flour and oil mills, sweetmeats offered for sale, bakeries and biscuit making concerns, manufacture and sale of aerated water, selling timber or storing it for sale, storing and selling mango, Neredu, plants, fire wood, samplings and jungle wood rafters, palmyra rafters, bamboos, beams, wood and charcoal, hay, grass thatching materials, cumbustible materials, mobil oil, engine oil, lubricating oils, kerosene oil, gingely oil, groundnut oil, castor oil, broomsticks, cotton, cotton seeds, fibre or jute, paddy, groundnuts, oil cakes, grams of all types, beedi, cigars and cigarettes, chillies, ghee, butter, meat or flesh of cattle, sheep or goat or pigs, agricultural products which were likely to be destroyed by rats, agricultural products in pucca godowns which were rat proof, construction and installation of electrical power for factory, shop or workplace, oil expellers, cotton gins, films in cinema halls, mythilated spirits, bangles and a host of other items numbering about a hundred or more.

In East Godavari the fees were on all articles throughout the district. But, in West Godavari, there were variations from Panchayat to Panchayat in the both number of items and rates. In Anantpur again, they were said to be uniform in all the Panchayats, but, in Vizagapatam and Kurnool again they varied between wide extremes as would be clear from the ensuing discussion. (Column 9.)

Some of these Panchayats had prepared a list of items for which they wanted to collect license fees and in some places the items and rates fixed were printed and made available to all. But, the details of these items, and the rates varied very widely from Panchayat to Panchayat. The basis of collecting license fees also differed widely according to the practice prevailing in each Panchayat, e. g. the brick and tile kilns were assessed at different rates in different Panchayats; sometimes the rates were arranged in a block system, i. e. as Rs. 10 for 25,000 to 50,000; Rs. 15 for 50,000 to 75,000 etc. in Dhone and Veldurti in Kurnool District, while the rate for 25,000 brick kiln was only Rs. 3 in Kovvur, Rs. 6 in Bhimavaram and Rs. 5 in Velpur, all in West Godavari District. The license fee for burning of pot kilns per year was Rs. 5 in Dhone and Veldurti and Rs. 2 in Pattikonda all in Kurnool, while it was Rs. 3 in Bhimavaram of West Godavari. Boiling of camphor was charged at Rs. 5 in Dhone and Re. 1 in Pattikonda (Kurnool), while it was Rs. 3 in Bhimavaram, Rs. 50 in Narsapur, Rs. 10 in Akividu, Rs. 5 in Ganapavaram, Rs. 10 in Kovvur, Rs. 2 in Velpur, all

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in West Godavari District. It was Rs. 4 in Maduglua, Re. 1 in Parvatipuram and Yelamanchili in Vizagapatam District. Fees for selling and manufacturing of charcoal were Rs. 20 in Dhone and Veldurti while it was Rs. 5 in Kovvur and Rs. 6 in Yelamanchili. Selling of hides and skins was charged at Rs. 15 in Dhone and Veldurti, Rs. 12 in Pattikonda, Rs. 15 in Narsapur, Rs. 5 in Akividu, Rs. 4 in Kovvur. While license fees for storing and curing of fish were Rs. 2 in Dhone and Veldurti, it was Rs. 8 in Pattikonda. The license fee for making of fish oil was Rs. 3 in Bhimavaram, Rs. 10 in Narsapur, and Rs. 5 in Kovvur, different from Panchayat to Panchayat in West Godavari district. License fees on lime kilns were Rs. 6 in Dhone and Veldurti, Rs. 5 and Rs. 6 in Salur and Yelamanchili. Coffee hotels were charged at the rate of Rs. 20, Rs. 15, Rs. 5, and Rs. 3 as the case may be in Narsapur while in other Panchayats like Dhone and Veldurti they were charged Rs. 8, in Pattikonda Rs. 5, in Bhimavaram Rs. 9 (West Godavari), Rs. 6 in Kovvur, Rs 3 in Velpur, Rs. 15 in Kasimkot, Rs. 8 in Yelamanchili, and in Parvacipuram Rs. 10. Similarly the license fees on sweetmeats varied from Rs. 3 in Dhone to Re. 0-8-0 in Pattikonda Panchayat in Kurnool District. The license fees on storing and selling of timber varied from Rs. 4 to Rs. 10; on wood and charcoal, from Rs. 2 to Rs. 20; on rice mills, flour mills and cinema projectors, Rs. 5 to Rs. 15; on oils from Rs. 1-8-0 to Rs. 7; on tobacco, from Rs. 2 to Rs. 10; on selling jaggery, from Rs. 19 to Rs. 25; on groundnuts, from Re. 1 to Rs. 10; on electrical power, from Re. 1 to Rs. 150 according to horse power and the installation; and on cotton gins and presses from Rs. 8 to Rs. 16. 651

The difference in rates of licence fees was sometimes due to the difference in the variety of goods sold as for instance, the rate on sale of sandalwood was Rs. 24 while for ordinary wood it was Rs. 12. In Tanuku (West Godavari District) the license fee on kerosene oil tins was according to their number stored, i. e. from 3 to 25 tins Rs. 3, from 26 to 50 Rs. 5, from 51 to 100 Rs. 8 from 101 to 200 Rs. 15, from 201 to 500 Rs. 20, and above 500 Rs. 25. In Yelamanchili separate rates were charged for gingely, castor or mobile oils. The rates for gingeley or castor oil were for tins, from 3 to 25 Rs. 2, from 26 to 50 Rs. 4, from 51 to 125 Rs. 8, from 126 to 500 Rs. 10 and above 500 tins Rs. 15. For mobile oil, the rate upto 50 gallons was Rs. 2, from 50 to 500 gallons Rs. 5 and above 500 gallons Rs. 10. In Kovvur (West Godavari) separate rates were charged as per quantities, e. g. below 1 gross of match boxes stored for sale Re. 1, above 5 but below 10 gross Rs. 2, above 10 but below 50 gross Rs. 3, and above

651 50 gross Rs. 4. In Narsapur Panchayat ( West Godavari ), the rates of license fees were according to each type of process, e. g. for boiling paddy Rs. 20, storing paddy Rs. 10, and for storing and selling rice Rs. 10. In some Panchayats the articles stored and sold were charged licensc fees according to the number of bags or the floor area occupied in the godown, e. g. in Madugula Panchayat the rates for storing of grain bags were for bags from 1 to 10 Rs. 3, from 10 to 50 bags Rs. 5, 50 to 100 bags Rs. 7-8-0, from 100 to 1000 bags, Rs. 10, from 1000 to 2000 bags Rs. 12-8-0, and above 2000 bags Rs. 15. In Parvatipuram Panchayat in the same district, the rate was Re. 0-2-0 for 5 sq. feet. Again in Bhimavaram and Kovvur Panchayats in West Godavari, a license fee of Rs. 5 was charged for crushing seeds or making vegetable oils. In Bhimavaram separate fees were charged for street coffee vendors at Rs. 2-8-0 per annum and street sweetmeats vendors at Rs. 2 per annum. Narsapur Panchayat was found to be charging a license fee of Rs. 15 for refining gold. Tanuku Panchayat was charging a license fee of Rs. 10 for storing mango plants. In Attili Panchayat rice shops were charged on classwise basis i. e. 1st class Rs. 5 and 2nd class Rs. 4 but no clear indication was available as to the basis of this distinction. License fees were collected from wholesale shops, retail shops and ration shops too and they were also subject to the same variation as in the case of other instances. Ganapavaram Panchayat in West Godavari District was charging a license fee of Rs. 10 per ration shop, Alagadde Rs. 12 for a retail shop and Rs. 25 for a wholesale shop. Kasba Jagganadhapuram in Vizagapatam was charging Rs. 12 for a wholesale shop and Rs. 3 for a retail shop. The rates for electrical power installation and steam engines too varied between wide extremes from Panchayat to Panchayat, e. g. in Parvatipuram the license fee for steam engine per horse power installation was Rs. 6 while in Akividu the rate was Rs. 60 per annum for oil engine of 24 horse power.

Thus, though the license fees were a veritable goldmine to the Madras Panchayats a lot of spade work was essential by way of framing an exhaustive list of trades and callings on which they were to be collected and fixation of uniform rates and basis on which they were to be fixed up, if the present evils of wide disparities in items and dissimilarities in their rates were to be eliminated.

## C. Functions

623 652 **Grades of Panchayats:** From 1944 all the Panchayats were classified into 3 grades as the 1st grade Panchayats were those with an

653 cost of Rs. 5,000 were made, but nothing was practically done nor even a supervisor was appointed to look after the local public works.

These defects were not the monopoly of the 1st grade Panchayats alone. If check measurements were not made, estimates were not actually executed, plans that were put forward were allowed to lag, slackness continued, funds went on accumulating, while condition of roads gradually deteriorated due to the gross negligence even in major Panchayats in the 1st grade, the position in 2nd and 3rd grade Panchayats could not have been better.

Often the plans of public works in the 2nd and 3rd grade Panchayats made no progress far from the resolutions of the Panchayat Board. For instance Ramchandrapuram and Mandapeta, Panchayats in the 2nd grade, were repairing their public roads once in 5 years or [651] whenever they needed repairs. Schemes for construction of drainage and gutters were still under consideration and a drainage tax was introduced at the rate of 25 per cent of the house tax, but it was never utilised. Ramchandrapuram Panchayat had jurisdiction of over 100 roads which were to be maintained and repaired, but they were left in a helpless and unsatisfactory condition. The amount that was allotted for repairs of roads was very inadequate. Panchayats in other districts had nothing better to report. The same indifferernce, inadequate allottment of funds, irregular enforcement of even these assignments, and unsatisfactory conditions unchecked by Local Government Officials were the usual themes. In spite of their good financial position, Panchayats of the calibre of Tanuku and Tadepalligudam in West Godaveri, Vuyyuru and Jaggayapeta in Kistna, Salur and Yelamanchili in Vizagapatam displayed deplorable indifference to this obligation. Some better examples of constructive Panchayats as Kampli and Rayadrug in Bellary, where better attention was being paid to communication were seen, but such instances were very few.

Even among the 3rd grade Panchayats, there were some instances where the picture was not totally bleak. Razole in East Godavari, Kovvur, Ganapavaram, Peatapadu, Undi, Akividu, Achanta and Attili in West Godavari, Gudur and Pedana in Kistna, Madugula and Chodavaram in Vizagapatam, Penu Konda and Gooty in Anantpur, were some of the Panchayats amongst those visited that showed some real signs of interest towards this important obligation. [735] In these places, in addition to regular attention to roads, alms houses for beggars as in Razole were proposed; registers of length of roads and needs for periodic repairs were maintained and attended to; drains, culverts and platforms were constructed, the towns

The supersession period was normally one year and sometimes one and a half years. Many of the irregular Panchayats were superseded more than once.

A few samples taken in the survey would illustrate the circumstances under which Panchayats were usually superseded. We shall review only a few cases as Tuni in East Godavari, Ganapavaram in West Godavari, Kantaram in Kistna, Kasimkot in Vizagapatam, Gooty, Dharmavaram and Gorantala in Anantapur, as instances of superseded Boards.

Tuni Panchayat in East Godavari was once superseded for its wanton neglect of taxation and collection of arrears in 1939.

| | Current Demand | Arrears |
|---|---|---|
| | Rs. | Rs. |
| License Fees | ... | 103—0—0 |
| House Tax | 3587—4—0 | 138—0—0 |
| Profession Tax | 226-14-0 | 75-12—8 |
| Public Scavenging Fees | 302—1-0 | ... |
| Markets | 38—4-0 | 3944-14—3 |
| Cart Stands | 1119-10-0 | 2224—5—0 |
| Slaughter House | 92—0-0 | 247—6—8 |
| Sale of Rubbish | ... | 76—0—0 |
| Total. | 5266—1-0 | 8809—5-11 |

No coercive steps were ever taken by the Panchayat to collect this money. On the other hand these dues were written off without the consent the District Board. The Panchayat had also executed works of gravelling 7 roads in undue haste. Sanitation was neglected awfully. As a result the Board was superseded.

One Panchayat in West Godavari proved to be a notorious example of village factions. When the previous President of the Panchayat died, another came in his place, but the party of the dead President began to oppose every resolution. When the new one was thrown out and a member of the opposition party was elected, they in turn repeated the same thing in vengeance, and consequently no work could be done. Roads which were said to have been executed were proved as never laid down. Some of the lands acquired in the name of the Panchayat were misappropriated. Inspite of all the instructions from the Inspector of Local Boards and the District Panchayat Officer, the Panchayat refused to carry out their orders. Influential majority of population of the village exerted much pressure to see that the

642 623 had, they got usally no other remuneration. Still they continued to do the village watch and ward and police work too. In view of the declining importance given to them so far, they had to be properly [666] readjusted in the new village set up. The method of election in the major Panchayats was by ballot, but in the minor Panchayats election by show of hands was the practice in the majority of cases. Representation by wards or hamlets was in existence only in some of the Panchayats, but to avoid village conflicts the system was highly desired by most of them. Panchayats were not found in all villages which were fit to be Panchayats as their formation was not compulsory according to the statute. Cast composition of the Panchayats was predominently Non-Brahmins. There appeared to be some difficulty in filling up the casual vacancies as no regular reports were sent to the Panchayat Officer. One Panchayat in one village seems to be a better practice though no difficulty was seen even in the working of Joint Panchayats. Election versus nomination of members in the matter of superseded Panchayats was for long a matter of controversy; some like Mr. K. Jayaraman ( in A study of Madras Panchayats ) upholding a nominated Panchayat and others holding a fresh election to the Panchayat to be a better solution. Instead of these two, the best thing appears to be to leave the matter in the hands of an administrator for sometime. As the nominated bodies would not be expected to look to the daily administrative work of the Panchayats, it is a relief that executive officers are appointed to these Panchayats.

The different village authorities like the Village Panchayat, the Panchayat Court, the Panchayat School, the Irrigation and Forest Panchayats worked with separate constitutions under the control of separate authorities. It is a matter for earnest consideration whether all functions cannot be entrusted to a single Panchayat with expanded membership and more sub-committees to look after these different functions.

Again as there is no statutory obligation for the creation of Panchayats for a village of a fixed population as in Bombay, their progress stands to be slow.

651 **B. Finance**: The revenues at the disposal of the Madras Panchayats were more in comparison to those at the disposal of Panchayats in other States.

The share of the local fund cess distribution to the Panchayats was not based on any scientific basis; a Village Panchayat situated in an irrigated area got more, while a Panchayat in a dry

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area got less, in accordance with the proportion of land revenue collected in each place. The allocation of this cess was not based on needs or population of the locality. Even an increase of the grant of the land revenue or share of local fund cess on the existing basis would only accentuate the prevalent disparities in the incomes of the Panchayats. Hence a readjustment of the distribution of local fund cess according to the needs and population of the Panchayats appears to be a long-felt need. 651

House tax was another fruitful source of income and was not also properly tapped. Most of the minor Panchayats did not impose it because its imposition was not obligatory. The major Panchayats favoured either the lowest rates possible or the lowest amounts in certain cases by undervaluing a few of the houses of the privileged and by granting exemptions to some, under one pretext or the other. In many Panchayats, house values and rates continued to be the same without revision for years. The method of assessment was also not scientific. Without changing the basis of assessment of house tax from capital to rental valuation, without revision of house values at frequent intervals by impartial observers or assessors and compulsory imposition at the maximum rates and without rigorous efforts of collection, the situation cannot be expected to improve much.

Similarly in the matter of scavenging fees collected. There was no uniformity either in the rates or the base or the period for which they were collected in any Panchayat. Some times the rates were fixed according to the number of the family members; sometimes according to the number of seats, sometimes according to the status of the family holder, and sometimes the rates were different for Institutions and private families. In some places, they were collected together with house tax.

Slaughter house rates too varied for every animal slaughtered from one Panchayat to another. Though departmental management was preferred, auctioning of the right of collecting the fees continued in several Panchayats. There were also instances where slaughter fees were collected without slaughter houses existing there. Meat, offered for sale, was not regularly checked by the executive officer or Sanitary Inspector or the Veterinary Doctor. [744]

Panchayat finance had not only suffered from lack of uniformity in the rates of public market fees and those from ferry boats but had also to loose a major share of the income from these sources as it was being taken by the District Boards without any corresponding benefit to the Panchayats in return.

651 Sometimes a good deal of income was also lost by Panchayats due to non-imposition of cart and bus stand fees. Though 90 per cent of the entertainment tax proceeds were given to the Panchayats after deducting 10 per cent by the Commercial sales tax department towards collection expenses, still some of them demanded the right of collection too, as they expected to collect it at lesser cost. Again revised rates of profession tax only meant an unnecessary sacrifice of useful local revenue to Panchayats and these could be revived with profit. Registration surcharges need to be collected more rigorously by the Panchayats. Vehicle tax and animal tax ought to be made obligatory, instead of being optional.

A good deal of disparity existed in the case of license fees too, both in the number of articles on which they were imposed as well as the rates at which they were collected. They differed between wide extremes from Panchayat to Panchayat. Panchayats were not properly surveyed before encroachments were booked. Proper care was always not taken before enforcing Food Adulteration Act with the result, the benefits were not commensurate with the expenditure incurred for the examination of the samples of adulterated food stuffs. Money was also lost by Panchayats because of the non-imposition of octroi duties, sales tax in fairs and festivals, pilgrim tax, forfeiture of income from bull fights and similar other local entertainments.

642 647 **C Functions**: Due to an amendment to the Madras Local Boards Act in 1943, the Government had appointed executive officers to all the major Panchayats, to carry into effect all the resolutions of the Board, to perform all the duties and to exercise all the powers entrusted to them. But the legislation was not clear cut in regard to the position of the executive officer's powers, his status vis-a-vis the Panchayat. Whether he was superior or sub-ordinate to the Panchayat or independent of its control was also never made clear. While his pay and allowances were met with by the Panchayat, he was appointed, transferred, punished or removed only by the Provincial Government. While the Panchayats felt that the executive officers were sub-ordinate to them, some executive officers felt that they were independent of Panchayats, while some others thought themselves to be superior to Panchayats. To add to the curious ambiguity of their position, the pay and emoluments of these officials were also very low, with the result, that it was very difficult to attract the best young men for this service. They had a few powers like making appointments of the staff instead of allowing this to be done

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## Table No. 19—Income of Village Panchayats in Madras (1946)

| Serial No. | Name of the Village | Opening Balance | House Tax | Rate (or House Tax per Rs. 100 Capital Value | Land Cess | Private Scavenging | Licenses Fees | Public Markets | Contribution for Markets | Cart Stands | Bus Stands | Slaughter Houses | Grass Sales | Fishery Rentals | Fines under Public Resorts Act. | Sale of Manures | Registration Surcharges |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (i) | (ii) | 1 | 2 | 3 | 4 | 5 | 9 | 10 | 11 | 12 | 13 | 14 | 20 | 21 | 22 | 23 | 25 |
| | | | | As. | | | | | | | | | | | | | |
| 1 | Amalapuram | 9321 | 11000 | 2 | 1300 | 5000 | 2000 | 3400 | ... | 8500 | ... | 800 | ... | 1000 | ... | 10 | ... |
| 2 | Bhimavaram | 24810 | 24899 | 8 | 1250 | 6050 | 5200 | 8500 | ... | 2500 | ... | 2140 | ... | 500 | ... | 600 | 25000 |
| 3 | Tuni | 78891 | 11150 | ... | 100 | 5500 | 2000 | 13000 | ... | 5500 | ... | 4480 | ... | 40 | ... | 400 | ... |
| 4 | Gunsakal | 18662 | 15000 | 4 | 250 | 2000 | 4000 | 2700 | ... | 2000 | 2000 | 1900 | ... | ... | ... | 1000 | ... |
| 5 | Mandapeta | ... | 7000 | 2 | 1900 | 2460 | 1300 | 1400 | 2800 | 2000 | ... | 216 | ... | 1775 | ... | 500 | 1000 |
| 6 | Ramachandrapuram | 10501 | 9542 | 2 | 1117 | 974 | 8327 | 990 | ... | 1979 | ... | 2182 | ... | 125 | ... | ... | ... |
| 7 | Tadepalligudem | 1850 | 18000 | ... | 400 | 2000 | 5300 | 1000 | 30000 | 2000 | ... | 210 | 100 | ... | ... | 100 | ... |
| 8 | Tanuku | 10134 | 12000 | 8 | 1800 | 4200 | 3000 | 4530 | ... | 2500 | ... | 400 | 10 | 50 | 100 | 100 | ... |
| 9 | Vuyyuru | 2258 | 6000 | 8 | 992 | 1000 | 2000 | 1000 | ... | 200 | ... | 200 | 300 | ... | ... | 100 | 4000 |
| 10 | Nuzvid | 13450 | 15000 | ... | 500 | 1200 | 650 | 1200 | ... | 300 | 1000 | 1200 | ... | ... | 50 | 500 | ... |
| 11 | Jaggayapeta | 11674 | 10000 | 8 | 180 | 400 | 3000 | 1000 | ... | 500 | 800 | 400 | ... | ... | ... | 300 | 2000 |
| 12 | Kovvur | 1000 | 8000 | 5 | 780 | 2750 | 1000 | 800 | ... | ... | ... | ... | ... | ... | 150 | 25 | ... |
| 13 | Velpur | 2882 | 3050 | ... | 470 | 240 | 500 | 2600 | ... | 580 | ... | ... | ... | 200 | ... | 100 | 1200 |
| 14 | Attili | 1886 | 7400 | ... | 1700 | 400 | 2500 | 4000 | ... | 1200 | ... | ... | ... | 600 | ... | ... | ... |
| 15 | Undi | 6358 | 3000 | 8 | 1000 | 1200 | 500 | 5000 | ... | 300 | ... | 50 | ... | 50 | ... | 250 | ... |
| 16 | Akividu | 6039 | 5000 | ... | 900 | 1000 | 1530 | 5000 | ... | 505 | ... | 300 | ... | 45 | ... | 100 | ... |
| 17 | Achanta | 3128 | 10000 | ... | 2500 | 3000 | 1000 | 2000 | ... | 200 | ... | 250 | ... | ... | 300 | 25 | ... |
| 18 | Penugonda | 568 | 3000 | 4 | 135 | ... | 500 | 350 | ... | 200 | ... | ... | ... | 200 | ... | 50 | 2000 |
| 19 | Ganapavaram | 3961 | 10000 | ... | 700 | 300 | 800 | 3200 | ... | 500 | ... | ... | ... | 500 | ... | ... | ... |
| 20 | Razole | 488 | 3200 | 8 | 516 | 1200 | 400 | 2500 | ... | 2500 | ... | 100 | ... | ... | ... | 10 | 1000 |
| 21 | Gudur (Kistna) | 480 | 400 | 5 | 488 | ... | 120 | 400 | ... | ... | ... | ... | 55 | ... | ... | 8 | ... |
| 22 | Pedana | ... | 5880 | 8 | 840 | 463 | 747 | 2047 | ... | ... | ... | 120 | 800 | 150 | ... | 132 | ... |

| | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 23 | Kantaram | 7443 | 3000 | 8 | 760 | ... | 203 | ... | ... | ... | ... | ... | 4000 | 200 | ... | ... | ... | |
| 24 | Pamaru | 350 | 6000 | 4 | 1018 | 250 | 800 | 120 | ... | ... | ... | 150 | 4000 | 100 | ... | 20 | ... | |
| 25 | Parvatipuram | 25473 | 12500 | 4 | 550 | 100 | 5500 | 3000 | ... | 3000 | ... | 700 | ... | ... | ... | 100 | 3000 | |
| 26 | Bobbili | 5768 | 1000 | ... | 1254 | 1500 | 4500 | 3500 | ... | ... | ... | 1000 | ... | ... | ... | 500 | 1000 | |
| 27 | Salur | 7859 | 10000 | ... | 300 | 50 | 3500 | 2000 | ... | 350 | 225 | 550 | ... | ... | ... | 100 | ... | |
| 28 | Madugula | 420 | 1500 | ... | 780 | 120 | 3500 | 1400 | ... | 300 | 200 | 500 | ... | ... | ... | ... | ... | |
| 29 | Chodavaram | 69328 | 4638 | 4 | 982 | 420 | 17 | 840 | ... | 2935 | ... | 500 | ... | 10 | ... | ... | ... | |
| 30 | Kasimkot | 766 | 2800 | ... | 446 | ... | 1200 | 2500 | ... | 2500 | ... | 130 | ... | ... | ... | ... | ... | |
| 31 | Yellamanchili | 2031 | 5300 | ... | 543 | 80 | 1000 | 1100 | 800 | ... | ... | 500 | ... | 250 | ... | 230 | 200 | |
| 32 | Dharmavaram | 1852 | 8000 | ... | 650 | 800 | 1500 | 2200 | 100 | 1200 | ... | 300 | ... | 150 | 350 | 400 | ... | |
| 33 | Kasiri | 6710 | 9000 | ... | 300 | 11000 | 1350 | 1400 | 350 | 1600 | 350 | 200 | ... | 500 | ... | 200 | ... | |
| 34 | Gooty | 863 | 11000 | ... | 300 | 500 | 2500 | 100 | ... | 2000 | ... | 1200 | ... | ... | ... | ... | ... | |
| 35 | Dhone | 11675 | 50 00 | ... | 140 | 30 | 1600 | 1300 | ... | 1250 | ... | 500 | ... | ... | ... | ... | ... | |
| 36 | Nandikotkur | 129 | 6000 | ... | 220 | 500 | ... | 1300 | ... | 600 | ... | 1000 | ... | ... | ... | 250 | ... | |
| 37 | Pattikonda | 7113 | 3600 | ... | 250 | 300 | 1000 | 1300 | ... | 900 | 250 | 1150 | ... | ... | ... | 750 | ... | |
| 38 | Maddikera | 2373 | 4000 | ... | 150 | 500 | 950 | 700 | 100 | ... | 580 | 100 | ... | ... | ... | 400 | 300 | |
| 39 | Kampli | ... | 3190 | 3 | 683 | 305 | 634 | 2000 | ... | 1050 | ... | 58 | ... | ... | ... | 185 | ... | |
| 40 | Rayadrug | 7762 | 10500 | ... | 80 | 1000 | 1500 | 1500 | ... | 3000 | ... | 1500 | ... | ... | 100 | 200 | ... | |
| 41 | Valluru | 1744 | ... | ... | 700 | ... | ... | ... | ... | ... | ... | ... | 1400 | ... | ... | 20 | ... | |
| 42 | Yeditha | 1500 | ... | ... | 1800 | ... | 98 | 150 | ... | 200 | ... | ... | 3200 | 800 | ... | 20 | ... | |
| 43 | Kapileswarapuram | ... | ... | ... | 1000 | ... | 130 | ... | ... | 200 | ... | ... | ... | 100 | ... | ... | ... | |
| 44 | Palivela | 3936 | 600 | 2 | 1000 | 120 | ... | 150 | 165 | ... | 365 | ... | 50 | ... | ... | ... | ... | |
| 45 | Alamuru | 3715 | ... | ... | 1000 | ... | 150 | ... | 250 | 3000 | ... | ... | 1000 | 400 | ... | ... | ... | |
| 46 | Avidi | 36 | ... | ... | 2029 | ... | ... | ... | ... | ... | ... | ... | 323 | 40 | ... | ... | ... | |
| 47 | Bodasakurru | 4673 | ... | ... | 632 | ... | ... | ... | ... | ... | ... | ... | ... | 12 | ... | ... | ... | |
| 48 | Kothapeta | 7008 | 1400 | 4 | 1000 | 870 | ... | 740 | ... | 640 | ... | 150 | ... | ... | ... | 5 | ... | |
| 49 | Inaparru | 508 | ... | ... | 650 | ... | ... | ... | ... | ... | ... | ... | ... | 20 | ... | ... | ... | |
| 50 | Itampudi | 3 | ... | ... | 60 | ... | ... | ... | ... | ... | ... | ... | 108 | ... | ... | ... | ... | |
| 51 | Vasadi | ... | ... | ... | 600 | ... | ... | 150 | ... | ... | ... | ... | 100 | 100 | ... | ... | ... | |
| 52 | Pittala-Vomavaram | ... | ... | ... | 500 | ... | 6 | ... | ... | ... | ... | ... | 600 | 25 | ... | ... | ... | |
| 53 | Mukkamala | 127 | ... | ... | 550 | ... | ... | ... | ... | ... | ... | ... | ... | 100 | ... | ... | ... | |
| 54 | Palakoderu | 679 | ... | ... | 320 | ... | ... | ... | ... | ... | ... | ... | ... | 25 | ... | ... | ... | |
| 55 | Kandavilli | 10 | ... | ... | 1400 | ... | 50 | ... | ... | ... | ... | ... | 400 | 25 | ... | ... | ... | |
| 56 | Aravalli | 3 | ... | ... | 300 | ... | ... | 600 | ... | ... | ... | ... | ... | 145 | ... | 5 | ... | |
| 57 | Gudur (Kurnool) | 50 | 2500 | ... | 310 | 330 | 60 | 1000 | ... | ... | ... | 400 | ... | 220 | ... | ... | ... | |
| 58 | Kothavalasa | 472 | 600 | ... | 318 | ... | ... | 1000 | ... | ... | ... | ... | ... | 130 | ... | ... | ... | |

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(*Table No. 19:—Contd.*)

| Serial No. | Name of the Village | Opening Balance | House Tax | Rate for House Tax per Rs. 100 Capital Value | Land Cess | Private Scavenging | Licenses Fees | Public Markets | Contribution for Markets | Cart Stands | Bus Stands | Slaughter Houses | Grass Sales | Fishery Rentals | Fines under Public Resort Act. | Sale of Manures | Registration Surcharges |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (i) | (ii) | 1 | 2 | 3 | 4 | 5 | 9 | 10 | 11 | 12 | 13 | 14 | 20 | 21 | 22 | 23 | 25 |
| | | | | as. | | | | | | | | | | | | | |
| 59 | K. Jagannadhapuram | ... | 1466 | 2 | 455 | ... | 271 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 13 |
| 60 | Vadada | ... | ... | ... | 360 | ... | 350 | 900 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 61 | Bukkapatnam | 528 | 3300 | ... | 1000 | 40 | 600 | 1000 | ... | ... | ... | 100 | ... | 2300 | ... | 50 | ... |
| 62 | Gorantala | 3022 | 1000 | ... | 116 | 10 | 350 | 2000 | ... | ... | 200 | ... | ... | 20 | ... | 40 | 80 |
| 63 | Lepakshi | ... | ... | ... | 200 | ... | 250 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 64 | Veldurti | 3394 | 1055 | ... | 184 | 151 | 888 | 790 | ... | ... | 380 | 100 | ... | ... | ... | 9 | ... |
| 65 | Betamcherla | 979 | 2000 | ... | 250 | ... | 1024 | ... | ... | ... | ... | 100 | ... | ... | ... | ... | ... |

*N. B.*—Columns omitted are supplied hereunder according to place, etc.

**Col. 6.–Rate of Private Scavenging:**

| | Rs. |
|---|---|
| 6. Ramachandrapuram | 0-8-0 |
| 12. Kovvur | 2-0-0 |

**Col. 7.–Drain Tax:**

| | |
|---|---|
| 5. Mandapeta | 1750 |
| 12. Kovvur | 500 |
| 41. Valluru | 164 |

**Col. 8.–Food Adulteration:**

| | |
|---|---|
| 7. Tadepalligudem | 10000 |
| 16. Aktivide | 1000 |
| 31. Yellamanchili | 800 |
| 33. Dharmavaram | 500 |

| | Rs. |
|---|---|
| 40. Rayadurg. | 500 |
| 48. Kothapeta | 500 |
| 58. Kothavalasa | 575 |

**Col. 16.–Choultries:**

| | |
|---|---|
| 4. Guntakal | 400 |
| 6. Ramachandrapuram | 2 |
| 19. Ganapavaram | 150 |
| 24. Pamaru | 80 |

**Col. 17.–Burial Grounds:**
No statistics available

**Col. 18.–Aid to Village Panchayat Courts:**

| | Rs. |
|---|---|
| 46. Avidi | 768 |

**Col. 19.–Aid to Elementary Schools:**

| | |
|---|---|
| 46. Avidi | 25 |
| 57. Gudur (Kurnool) | 1000 |
| 62. Gorantala | 336 |

**Col. 24.–Ferries:**

| | |
|---|---|
| 39. Kampli | 3100 |
| 43. Kapileswarapuram | 4000 |
| 45. Alamuru | 300 |
| 47. Bodasakurru | 14660 |
| 57. Gudur (Kurnool) | 70 |

(Table No. 19—Contd.)

| Serial No. | Name of the Village | Entertainment Tax | Local Fund Cess Fines | Warrant and Destraint Fees | Rent and Produce of Lands | Deposits | Advances | Postal Interest | Management Receipts | Profession Tax | Miscellaneous | Aid to Library and Radio | Fairs and Festivals Fees | Decrease Allowance Grants | Lapsed Deposits | Avenues |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (i) | (ii) | 26 | 31 | 32 | 34 | 37 | 38 | 40 | 41 | 42 | 43 | 44 | 45 | 46 | 47 | 49 |
| 1 | Amalapuram | 10000 | ... | 100 | 2000 | 6000 | 150 | ... | 50 | 2500 | 5000 | 300 | 300 | ... | ... | 35 |
| 2 | Bhimavaram | 17000 | 2000 | 10 | 2000 | 1008 | 100 | ... | 1600 | 3754 | 250 | ... | 50 | ... | ... | 100 |
| 3 | Tuni | 4000 | 500 | 10 | 600 | 5000 | 200 | ... | ... | 2200 | ... | ... | ... | ... | ... | 20 |
| 4 | Guntakal | 5000 | 1500 | ... | 1750 | 3000 | 100 | ... | 100 | 5000 | ... | ... | 300 | ... | 700 | ..... |
| 5 | Kandepeta | 5000 | 305 | ... | 600 | 3000 | 10 | ... | 50 | 1330 | 50 | 200 | ... | ... | 500 | 2600 |
| 6 | Ramachandrapuram | 2709 | ... | ... | 389 | 1698 | 23761 | ... | 48 | 1739 | 23 | ... | ... | ... | 6 | 73 |
| 7 | Tadepalligudem | 8000 | ... | 30 | ... | 24130 | ... | ... | ... | 3000 | ... | ... | ... | ... | ... | ... |
| 8 | Tenali | 6000 | 950 | ... | 50 | ... | ... | ... | 300 | 1600 | ... | ... | 50 | ... | ... | ... |
| 9 | Vuyyuru | 4000 | 100 | 100 | 500 | ... | ... | ... | 2700 | 1000 | ... | 150 | 200 | ... | ... | ... |
| 10 | Bezwid | 4000 | 20 | 70 | ... | 1000 | ... | 200 | 50 | 1500 | 100 | ... | ... | ... | ... | ... |
| 11 | Jaggayyapeta | 6000 | 1000 | 20 | ... | 100 | ... | 300 | 500 | 2400 | 100 | ... | ... | ... | ... | 70 |
| 12 | Kovvur | 100 | 800 | ... | 200 | 800 | 20 | 20 | 200 | 800 | ... | ... | ... | ... | ... | ... |
| 13 | Velpur | ... | 20 | ... | ... | 1000 | 1425 | ... | 60 | 400 | ... | ... | ... | ... | ... | 600 |
| 14 | Attili | 400 | 600 | ... | 1000 | 100 | ... | ... | ... | 1000 | ... | ... | 50 | 7000 | ... | 100 |
| 15 | Undi | ... | 50 | ... | 50 | ... | 200 | 100 | 400 | ... | ... | ... | ... | ... | ... | 150 |
| 16 | Akividu | 500 | 200 | 5 | 100 | 45 | 500 | ... | 100 | 880 | 300 | ... | 300 | ... | ... | ... |
| 17 | Ashanta | 1500 | 100 | ... | ... | 1000 | ... | ... | 200 | 1000 | ... | 100 | ... | ... | ... | 300 |
| 18 | Peetapadu | 300 | ... | 5 | 1200 | ... | 20 | ... | ... | 400 | ... | ... | ... | 2900 | ... | 1000 |
| 19 | Ganapavarm | ... | 30 | ... | ... | 800 | 150 | 30 | 40 | 400 | ... | ... | ... | ... | ... | ... |
| 20 | Ratnle | ... | 1000 | 4 | ... | 2000 | 200 | ... | 550 | 300 | ... | ... | ... | ... | ... | 450 |
| 21 | Gudur (Kistna) | .. | ... | ... | ... | ... | ... | ... | 300 | ... | ... | ... | ... | ... | ... | 85 |
| 22 | Podana | 1848 | ... | ... | ... | ... | ... | 25 | ... | ... | ... | ... | 21 | ... | ... | ... |
| 23 | Kanteram | ... | ... | 2000 | ... | 800 | 2085 | ... | ... | ... | ... | ... | ... | ... | ... | 188 |
| 24 | Pamaru | 1400 | 30 | 10 | 4000 | ... | 5070 | 60 | 300 | 1145 | ... | ... | ... | ... | ... | ... |
| 25 | Parvatipuram | 4000 | 100 | 20 | ... | 200 | ... | ... | ... | 3000 | ... | ... | ... | ... | ... | ... |
| 26 | Bobbili | 1920 | 2000 | 6 | 100 | 1100 | 900 | ... | ... | 1700 | ... | ... | ... | ... | 1200 | ... |
| 27 | Salur | 500 | 1000 | 10 | ... | ... | ... | ... | ... | 3000 | ... | 50 | ... | 8000 | ... | 150 |

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(*Table No. 19—Contd.*)

| Serial No. | Name of the Village | Entertainment Tax | Local Fund Fines Cess | Warrant and Destraint Fees | Rent and Produce of Lands | Deposits | Advances | Postal Interest | Management Receipts | Profession Tax | Miscellaneous | Aid to Library and Radio | Fairs and Festivals Fees | Duarness Allowance Grants | Lapsed Deposits | Avenues |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (i) | (ii) | 26 | 31 | 33 | 34 | 37 | 38 | 40 | 41 | 42 | 43 | 44 | 45 | 46 | 47 | 49 |
| 28 | Maduguta | 250 | 200 | 10 | 100 | 1200 | 50 | ... | 140 | 400 | 140 | ... | ... | ... | 150 | ... |
| 29 | Chodavaram | ... | 38 | ... | 195 | 600 | ... | ... | 157 | 387 | ... | ... | ... | ... | 405 | 10 |
| 30 | Kasimkot | ... | ... | ... | 20 | 4710 | 50 | ... | ... | 400 | ... | ... | ... | ... | ... | ... |
| 31 | Yellamanchili | 200 | 5 | ... | 300 | 1500 | 200 | ... | ... | 350 | 393 | ... | ... | 650 | ... | 10 |
| 32 | Dharmavaram | 2600 | 200 | ... | ... | ... | ... | ... | 50 | 1700 | 560 | ... | ... | 50 | ... | 10 |
| 33 | Kadiri | 2000 | 700 | 10 | ... | ... | 1000 | ... | ... | 1800 | 540 | ... | ... | ... | ... | ... |
| 34 | Gooty | 2000 | ... | 8 | ... | ... | ... | ... | 100 | 1500 | 1092 | ... | 100 | 600 | ... | ... |
| 35 | Dhone | ... | ... | ... | 300 | ... | ... | ... | ... | 1200 | ... | ... | ... | ... | ... | 200 |
| 36 | Nandikotkur | ... | 90 | 10 | 1000 | ... | ... | ... | 500 | 500 | ... | ... | ... | ... | ... | ... |
| 37 | Pattikonda | ... | 200 | 10 | ... | ... | ... | ... | ... | 900 | 300 | ... | ... | ... | ... | ... |
| 38 | Maddikera | 100 | ... | ... | ... | ... | ... | ... | 150 | 800 | 130 | ... | ... | ... | 600 | ... |
| 39 | Kampli | 2040 | ... | ... | ... | ... | ... | ... | 444 | ... | ... | ... | ... | ... | ... | ... |
| 40 | Rayadrug | ... | 300 | 20 | 200 | 500 | ... | 300 | ... | 1200 | ... | ... | 50 | ... | ... | ... |
| 41 | Vailuru | ... | ... | ... | ... | ... | ... | ... | ... | 20 | ... | ... | 156 | ... | ... | ... |
| 42 | Yediha | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 90 | ... | ... | ... | ... | ... |
| 43 | Kapileswarapuram | ... | 10 | 600 | ... | ... | ... | ... | 100 | ... | 130 | 100 | ... | ... | ... | ... |
| 44 | Palivela | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 895 | ... | ... | ... |
| 45 | Alamuru | ... | ... | ... | ... | 37 | ... | ... | ... | ... | ... | ... | ... | 367 | ... | ... |
| 46 | Avidi | ... | ... | ... | ... | ... | 27 | 3 | 50 | ... | ... | 367 | ... | ... | ... | ... |
| 47 | Bodasakurru | ... | 2 | ... | ... | 2817 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 48 | Kothapeta | 34 | 50 | 5 | ... | 10 | ... | 50 | ... | 400 | ... | ... | ... | ... | ... | ... |
| 49 | Inaparru | ... | 630 | 100 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 50 | Itempudi | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 |
| 51 | Vasadi | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 20 |
| 52 | Pittala-Vomavaram | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 53 | Mukkamala | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 100 |
| 54 | Palakoderu | ... | 200 | ... | ... | ... | ... | ... | ... | 1000 | ... | ... | ... | ... | 1500 | ... |

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 55 | Kandavilli | ... | 2000 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 56 | Aravalli | ... | 576 | ... | ... | ... | ... | 10 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 57 | Gudur (Kurnool) | ... | 2724 | 67 | ... | ... | ... | ... | ... | 100 | ... | ... | ... | ... | 1600 | 500 | |
| 58 | Kothavalasa | ... | ... | ... | ... | ... | ... | ... | ... | 326 | ... | ... | ... | ... | ... | 1100 | |
| 59 | K. Jagannadhapuram | ... | ... | ... | ... | ... | 12 | ... | ... | ... | ... | ... | ... | 748 | ... | 100 | |
| 60 | Vadada | ... | ... | ... | ... | ... | 12 | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 61 | Bukkapatnam | 100 | 100 | ... | ... | ... | ... | ... | 150 | 320 | ... | ... | 250 | ... | ... | ... | |
| 62 | Gorantala | 1200 | 15 | 20 | ... | ... | ... | ... | ... | 200 | ... | 100 | ... | 4500 | ... | ... | |
| 63 | Lepakshi | ... | ... | ... | ... | ... | ... | 20 | ... | ... | ... | ... | ... | ... | ... | ... | |
| 64 | Veldurti | 309 | ... | 223 | ... | ... | ... | ... | 375 | ... | ... | ... | ... | ... | ... | 50 | |
| 65 | Betamcherla | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |

*N. B.*—Columns omitted are supplied hereunder according to the place, etc.

**Col. 27.-Interest on Loans :**

| | Rs. |
|---|---|
| 27. Salur | 50 |
| 56 Aravalli | 10 |

**Col. 28.-Interest on Securities :**
No statistics available

**Col. 29.-Encroachments :**

| | |
|---|---|
| 10. Nuzvid | 500 |
| 22. Pedana | 388 |
| 30. Kasimkot | 50 |
| 34. Gooty | 100 |
| 42. Yeditha | 10 |

**Col. 30.-Godown Rents :**

| | |
|---|---|
| 7. Tadepalligudam | 1000 |
| 13. Velpur | 5 |
| 31. Yellamanchili | 100 |
| 38. Maddikera | 100 |
| 53. Mukkamala | 10 |

**Col. 33.-Donations :**

| | |
|---|---|
| 2. Bhimavaram | 3500 |
| 17. Achanta | 3000 |
| 23. Kantaram | 2000 |
| 25. Parvatipuram | 10 |
| 28. Madugula | 5500 |
| 30. Kasimkot | 10 |
| 36. Nandikotkur | 500 |

**Col. 35.—Earth Fees :**

| | |
|---|---|
| 12. Kovvur | 50 |
| 40. Rayadrug | 200 |

**Col. 36.-Penalties :**

| | |
|---|---|
| 5. Mandapeta | 15 |
| 12. Kovvur | 50 |
| 13. Velpur | 500 |
| 14. Attili | 1000 |
| 38. Maddikera | 500 |
| 40. Rayadrug | 1500 |
| 56. Palakoderu | 106 |

**Col. 39.-Bore-hole Machine Fees :**

| | |
|---|---|
| 18. Peatapadu | 550 |
| 24. Pamaru | 100 |
| 33. Kadiri | 200 |

**Col. 48.-Grants and Contributions :**

| | |
|---|---|
| 5. Mandapeta | 2500 |
| 38. Maddikera | 600 |
| 42. Yeditha | 100 |

**Col. 50.-Sale of Old Stores :**

| | Rs. |
|---|---|
| 3. Tuni | 100 |
| 10. Nuzvid | 50 |
| 20. Razole | 50 |
| 33. Kadiri | 200 |
| 38. Maddikera | 200 |
| 62. Gorantala | 30 |

**Col. 51.-Magisterial Fines :**

| | |
|---|---|
| 4. Guntakal | 1000 |
| 8. Tanuku | 750 |
| 12. Kovvur | 150 |
| 13. Velpur | 170 |
| 14. Attili | 900 |
| 19 Ganapavaram | 280 |
| 25. Parvatipuram | 400 |
| 27. Salur | 1000 |
| 30. Kasimkot | 500 |
| 40. Rayadrug | 1300 |

**Col. 53.—Animal Tax**
No statistics available.

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[p.182]

## *Section II: Schools in Madras Panchayats*

### PART I

### Administrative and Legislative Position on the Eve of the Enquiry

871 651 At the time when the reformers of Local Self-Government became busy with the revival of the age old village Panchayat, Village Unions were first started wherever the village Rate Schools were first existing. The maximum distance from the school to the Union periphery was never more than two or three miles. House tax was legalised and collected only in places where schools existed. But in course of time, the system went out of vogue and the schools fell into abeyance, as the rural communities for whose sake they were intended did not evince much interest in their development. Huge arrears of house tax were left uncollected, the teachers unpaid and the system died a natural death. By 1870, only 101 schools were found working out of the original 271, which were started. Elementary education, it was realised, could not be maintained by collection of voluntary rates, and a regular compulsory cess was thought of. Though the original idea of instituting such a compulsory cess was there from 1859, it was postponed to 1868, due to the lack of support of Sir Charles Trevelyan in the earlier years. It was only when the necessity of supplementing the Imperial Revenues with local taxes was found inevitable, it was resorted to. But even this did not find favour with the villagers and had to be ultimately abandoned by 1873–74.

871 It was with the revival of Panchayats in 1920 by legislation, that fresh stimulus was given to the Panchayat Schools too. About 1,300 village schools were established in the period between 1920 to 1930 and half of them had their own buildings. The inspecting staff of the District Board was consulting the Panchayats for making the necessary recommendations everytime and for sanctioning of grants.

The starting and promotion of Panchayat Schools became thus so accomplished a factor in Local Government that by 1945 in every part of the Province there were several Panchayat Schools established and found working as below :

and orders and for seizing, selling and delivering movable properties under this Act. 692

B. Finance: The income of the Village and Panchayat Courts mainly consisted of the fees charged for the process, for the execution of decrees and for the supply of copies of decrees and other records. The village officers like the Munsif and the Karnam and the other village servants were hereditary with fixed pay and incomes. The members of the Panchayat Court were all honorary and as such the establishment expenses were practically nil. This was the main advantage of the administration of justice by the Village Courts and Panchayats Courts. As no legal practitioners were essential to appear either in civil or criminal proceedings, the parties were saved from the expenses of litigation, while they were enabled to have effective and early justice. 692 651

C. Functions: The Village Courts and the Panchayat Courts had both Civil and Criminal Jurisdiction. 692

Civil Jurisdiction: The civil suits admissible before these Courts were for claims not exceeding Rs. 50 or upto Rs. 200 with the written consent of both the parties. The President or members should not decide cases to which they were parties. Cases which were once tried by another Court of competent jurisdiction were not to be entertained and claims which were once judiciously reduced could not be raised again. After serving the summons on the parties by the village servants, cases were fixed for hearing and if the defendant failed to appear, the Court was competent to give an exparte decree. Legal practitioners were allowed to appear on behalf of any parties. Witnesses were summoned to give evidence, if they were within 5 miles distance and if the distance was more, the Munsif of the other village was intimated to take interrogation of the witness and to send it. Women who according to the custom could not be called in public or if they were sick, were heard at home. After hearing the parties and recording evidence, the Village or Panchayat Court was to arrive at just and fair judgement. 695

Criminal Jurisdiction: The Provincial Government might by a notification in the Gazette empower a Panchayat Court to try all or 692

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692 A. **Structure**: Every district had a number of Panchayat Courts in it, and in all of them, fair representation was given to all the communities like Brahmins, Kapus, Kammas, Baljas, Telagas, Harijans, [666] etc. The method of election in all the Panchayats selected was by show of hands only.

[661] B. **Finance**: Court fees were the only source of income at their disposal.

C. **Functions**: The working day, the place of work, the time and procedure of these Courts differed from one another from district to district. Again most of them had both civil and criminal powers.

The Panchayat Courts in the East and West Godavaris were known for their efficient and impartial working. Ganapavaram Panchayat Court in West Godavari had both civil and criminal jurisdiction. Working hours were from 11 a. m. to 5 p. m. In Pennada both civil and criminal powers were bestowed, but since 1930 criminal powers were taken away. As there was no place for holding the Panchayat Court, it was being held in the President's house. Similarly in Sringavarapukota, which started in 1920, there was always heavy work. In places like Bhimavaram and Veeravaram the Panchayat Courts were found to be efficient.

In East Godavari, the Panchayat Courts in Valluru, Kapileswarapuram and Palivela, not to speak of those in major Panchayats like Razole and Amalapuram, were working quite well. In Kistna District, Panchayat Courts in Jaggayapeta, Nuzvid and Vuyyuru were found to be working well. They had representation from all communities, good record of work from 1927, and created good impression on the public. In Vizagapatam not many efficient Panchayat Courts were found except in a few instances like Kothavalasa, where the same President was continuing for the last 20 years. He was also the President of the Village Panchayat. There was no fixed day allotted for the decision of the cases. The Court usually met, whenever there was work, in the house of the President.

Kurnool District was notorious for its village factions and it was confirmed in our investigation. In Nandikotkur, the majority of cases were only criminal. The civil work was far too low every year. About 200 criminal cases came up for the decision as those of illicit cattle grazing, felling fuel, etc. Some of the specimens of the most unsatisfactory type of working were Dhone, Maddikera and Betemcherla where the election for the Panchayat Courts were held 3 years back, but the President was not elected at all. This of

9. the Irrigation Panchayats should not effect any alterations to sluices or masonary works or make any alterations in the channels or interfere with any headworks; 10. the Panchayat shall be responsible for keeping water over the bund during the rainy seasons; 11. the Panchayat should make good any damage to the bund sluice, head-work etc., resulting from their mismanagement; 12. the Government may sanction a grant for the up-keep of the channels and masonry works; and 13. the Panchayat should maintain an account of expenditure and receipts.

**B. Finance**: The Government gave them small annual grants. As these were usually very meagre, the Irrigation Panchayats depended to a great extent on the funds they collected by way of subscriptions from the local ryots for the improvement and repairs of irrigation sources.

**C. Functions**: The functions of the Irrigation Panchayat were to see that richer ryots did not get more water at the expense of the poorer ryots, to keep the water sluices in order, to send intimations to the Public Works Department in time and to make representations in the matter of any difficulty.

**D. Supervision and Control**: Irrigation Panchayat supervision was entrusted to the Revenue and the Public Works Departments. They had to submit periodical reports of work to the Tahsildar or the Revenue Divisional Officer who was supposed to be their immediate superior authority.

## PART II

### Actual Conditions Revealed by the Survey

Irrigation Panchayats were at Brahmanayeleru in Anantpur, Bhimavaram and Cherukumilli in West Godavari, Jaggayapeta in Kistna, Kampli and five informal Irrigation Panchayats at Chinatam. Palem, Avinamadugu, Daroji, Haganuru and Sirigupa in Bellary. Palem River Irrigation Scheme, a registered cooperatived society since 1927, would deserve special mention as it was first of its type in the Presidency.

**A. Structure**: The membership of these Irrigation Panchayats varied from Panchayat to Panchayat. For instance, while Bhimavaram Irrigation Panchayat consisted of 5 members, Cherukumilli Irrigation Panchayat in the same district consisted of 10 members; while Kampli Irrigation Panchayat in Bellary consisted of 7 members, the Irrigation Panchayat of Brahmanayeleru in Anantapur consisted of 4 members,

312 3 from the Village Panchayat and one from the Panchayatdars. Again in Kampli in Bellary and in Brahmanayeleru in Anantapur, the President of the Panchayat as well as that of the Irrigation Panchayat were the same without any detriment to the good work of either body.

[666] **Method of Election**: This was generally by show of hands and the election was always conducted by the Revenue Divisional Officer.

**Term**: The term of office for the members of the Irrigation Panchayat was 3 years, but for the last 13 years, there were no elections due to war and the same old bodies were in power.

[564] **Caste Composition**: The majority was always of non-Brahmins, more than of Brahmins. There was no system of reservation of seats or ex-officio membership as in the case of the Village Panchayats.

651 312 **B. Finance**: This was constisted of meagre Government grants supplemented in a few cases by the small proceeds from sale of grass, etc. The Government of Madras had made the following sanctions to the Irrigation Panchayats:

| | | | |
|---|---|---|---|
| 1. | Kovvada Channel | ... Rs. | 30-0-0 |
| 2. | Yendaganda Channel | ... „ | 30-0-0 |
| 3. | Aya Bhimavaram Channel I. | ... „ | 60-0-0 |
| 4. | „ „ Channel II. | ... „ | 60-0-0 |
| 5. | Bhaskararao Channel | ... „ | 20-0-0 |
| 6. | Cherukumilli Channel | ... „ | 20-0-0 |
| 7. | Kampli Irrigation Panchayat in Bellary | | nil. |

As regards the income of the Irrigation Panchayats, they did not have any other sources than the grants of the Revenue Department annually as mentioned above; and these were inadequate. Besides these, the Panchayats got some income from the sale of grass on canal bunds, whenever that source was available, but this was possible only in the Circars and not in the Ceded Districts. The actual expenditure was generally in excess of finance and the gap was usually filled in by subscriptions voluntary and methodical. Brahmanayeleru Irrigation Panchayat in Anantpur collected at the rate of Re. 1/- per acre on wet cultivation and as. 4 per acre on dry cultivation in its area.

312 652 **C. Functions**: The income of the Irrigation Panchayats was inadequate to meet the cost of their functions which were generally the same as Bhimavaram and Cherukumilli Irrigation Panchayats, Details of expenditure for these were as below.

**Details of Expenditure of Bhimavaram Irrigation Panchayat** 312 652

| Year | Particulars | Rate per Kunta as. | Amount Rs. as. p. |
|---|---|---|---|
| 1927 | Digging charges ... | 2 | 140-0-0 |
| 1928 | Digging channels ... | 2 | 128-0-0 |
| 1929 | Digging channels ... | 3 | 109-2-0 |
| 1930 | -do- ... | -do- | 81-12-0 |
| 1931 | -do- ... | -do- | 57-14-10 |
| 1932 | -do- ... | 1½ | 48-0-0 |
| 1934 | -do- ... | 1 | 62-3-0 |
| 1941 | -do- ... | 1½ | 160-0-0 |
| 1944 | -do- ... | 3 | 215-0-0 |

Same was the case in Cherukumilli Irrigation Panchayat as indicated below:

| Date | Particulars | Amount Rs. as. p. |
|---|---|---|
| 3-11-1940 | Opening Balance ... | 302- 6-8 |
| | Postage charges ... | 5- 0-0 |
| | ... | |
| 8-11-1940 | Costs for digging the channel ... | 65-10-0 |
| 20- 5-1943 | Sell of avenues ... | 9-12-0 |
| 22- 3-1943 | Digging channels ... | 98- 0-0 |
| 23- 3-1944 | Cartage charges ... | 105- 1-0 |
| 12- 7-1946 | Grass expenditure ... | 94- 0-0 |
| | Balance | 146 -8-0 , |

While in the case of Bhimavaram, the annual revenue grant was Rs. 60; in the case of Cherukumilli it was only Rs. 20. The expenditure that was being incurred by the irrigation Panchayats was far in excess of their income, and the excess money was being collected from the individual ryots as private subscriptions for the improvement of the irrigation channels. This was the case with regard to all the Irrigation Panchayats in West Godavari. 312 657 651

In Anantapur, Brahamanayeleru Irrigation Panchayat professed to be the oldest and best. It collected irrigation tax at the rate of Re.1 per acre of wet crops and 4 as. per acre of dry crops. Kudimaramat (free labour contribution by the villagers) was in force and Irrigation Panchayat appointed Nirgantis at a pay of Rs. 13, though the 312 651

312 651 authorised scale was only Rs. 6 per mensem, to look after the distribution of water.

312 The administrative duties of the Irrigation Panchayats were more of a nature of conscientious execution by themselves rather than a directorial imposition from above. Mostly these consisted of digging up channels, regulation of water by sluices, sending proper intimation to the P. W. D. and the revenue authorities, occasional sale of grass and usufruct of trees on the banks of the rivers and provision of other ameliorative measures to the village ryots. But even this much of an acti . was visible only in the villages of West Godavari, while in the Ceded Districts, except in rare instances as at Brahmanayeleru, they were mostly nominal. They functioned well because the members were active. Brahmanayeleru in Anantapur had also the right of appointing its own Nirgantis, but this was a privilege rarely exercised or given to any of the Panchayats.

**D. Supervision and Control:** The Irrigation Panchayats, also known as the informal Panchayats, were usually subject to the supervision of the Revenue and Public Works Departments.

## PART III

### Observations

**A. Structure:** The Irrigation Panchayats revealed features like disproportionate membership in relation to the population, election by show of hands, and lack of representation according to the communities.

[651] **B. Finance:** These were inadequate to undertake any works of public utility. The Irrigation Panchayats had always to depend upon the voluntary contributions of ryots as the Government grants were very inadequate.

**C. Functions:** As most of the functions were self-imposed there was no need for direction from above. The villagers, in their own interest, discharged their obligations by getting the necessary water supply for their fields in time by digging channels and repairing sluices, etc.

While the honorary services of the local non-officials were available, the enthusiasm could not be properly exploited without giving them the required financial assistance and administrative help like appointment and payment of Nirgantis, etc.

**D. Supervision and Control:** Both the Revenue and Public Works Departments never took any active interest in the adminis-

area entrusted to their care. It was also their responsibility to increase the usefulness of the forests and develop them properly. 311

The main conditions of the agreement were to be scrutinised by the Forest Panchayat Tahsildar who sent them to the Revenue Divisional Officer and he, to the Secretary to the Board of Revenue. The Forest Panchayat usually entered into an agreement with the District Collector and the agreement was signed on Re 0-12-0 stamp. A map of the Forest Panchayat area was to be supplied to it by the Government at the time when it started functioning. Cairns were to be constructed throughout the reserve area with a width of 12 feet and height of 11 feet. The boundaries of the manure leaf cour[illegible] should be well defined, features like streams, wells, cart tracks, [illegible] clearly shown in the map. Areas that should be closed permanently for grazing too would be shown together with localities earmarked for digging wells, etc. All the grazing permits were only issued to the Forest Panchayatdars and no permits were issued on credit.

**B. Finance:** The Finance of the Forest Panchayat included the proceeds of: 1. sale of grazing permits allowed to be issued under specified rates, as per agreement with the Government, 2. sale of minor forest produce; 3. sale of permits to collect dead wood, manure, leaves and the like on a small payment; 4. the rights to collect *savaram*; 5. sale of fuel coups to the extent of 10 to 15 acres depending on the size of the forest; 6. giving permits for quarrying and carrying materials wherever available by payment of seignorage; 7. tree tapping fees, when there were in the forest trees fit for tapping, the toddy tappers were to pay rates fixed by the Panchayat; 8. fees for the removal of green timber; 9. commission for working on big fuel coups sales which were to be determined by the Collector; 10. moiety on fines and compound fees, and 11. share in sandal wood revenue. The Forest Panchayat was not entitled to extract sandal wood, but a share was given to provide them with an incentive to work. 651 311

**C. Functions:** Functions of the Forest Panchayats included appointment, maintenance and payment of watchers, improvement and maintenance of boundaries, meeting contingencies and payment of rent to Government. Any amount left after meeting these charges was to be utilised for works of public utility. Each watcher should not have more than a square mile area under his jurisdiction. Annually provision for construction of any works should not exceed the expenditure the Forest Panchayat incurred during the course of the year. The Panchayat should hold meetings at least once in two months. The 311

# PART II

## Actual Conditions Revealed by the Survey:

A. **Structure**: Selection of the sample of the Forest Panchayats was made on the same basis as that of the Village Panchayats in four categories i.e. good, moderate, unsatisfactorily and very unsatisfactorily working according to the connotation explained in the preface. (Table No. 22) 311

The Forest Panchayats were not constituted on one village one Panchayat basis, but they were constituted for a group of villages. Sometimes the Forest Panchayat was for 7 to 8 village hamlets e. g. Bayyavaram in Vizagapatam District, so with almost all the Forest Panchayats in every district.

The membership varied with the number of hamlets to be represented on the Panchayat. If number of hamlets was less and the area of the Forest Panchayat was meagre, naturally, the number of members of the Forest Panchayat was less.

The caste composition was usually cosmopolitan, i. e. 4 were Valamas, 4 were Kapus and one was Raju in Bayyavaram which was typical example. The other Forest Panchayats in other districts revealed a representation of all castes. [564]

The method of election was always by show of hands. The electorate consisted of the cattle owners. [641] [666]

There was no ex-officio membership of the Village Officials.

The ability of the Forest Panchayat and its working depended mostly on the team work of the members and their sense of responsibility, not to speak of the resources at their disposal.

B. **Finance**: Generally the income of the Forest Panchayats was constituted of the proceeds of the grazing fee, the sale of dead wood, fuel and quarry's stone, income from minor forest produce, bark, leaves, Tangedu, Avaram, etc. Income from sandalwood trees was generally taken by the Forest Department of the Government. Similarly income from big fuel coups was also taken away by the Government except an insufficient share given to the Forest Panchayats for meeting the cost of cutting the wood. (Table No. 23). 311 651

The grazing permits of the Forest Panchayats were usually determined according to the extent of the acreage under command of the Panchayat. The incidence per cow came usually to 3 acres. But the rate of the grazing permits varied from one Panchayat to another Forest

311 651 Panchayat for instance in Bayyavaram Forest Panchayat in Vizagapatam, the rate of grazing per cow was Re 0-6-0, per buffalo Re. 0-12-0 and per sheep Re. 0-3-0 and for fuel each chit for head-load was charged at only Re. 0-0-6.

The grazing rates in Bellary for instance again varied similarly from one Forest Panchayat to another. In Chigetheri Forest Panchayat whose extent in area was 2686.83 acres, the rates of grazing permits were Re. 0-5-0 per cow, Re. 0-10-0 per buffalo, and Re. 0-2-6 per sheep. In Haskanhal, the rates were Re. 0-6-0 per cow. In Kodattu the rates for cow, buffalo and sheep were Re. 0-6-0, Re. 0-12-0 and Re. 0-3-0, respectively.

[314] The income from minor forest produce also varied from one Forest Panchayat to another depending on the nature of the forest produce available, i. e. Tangedu, Avaram, Garualmia, Margosa, sandal-wood, Kasangaddi, Kluesklues, Tamarind, Mustard and the game like deer, peacock, dove, etc.

[316] Quarrying fees were collected in Panchayats like Bayyavaram in Vizagapatam and Betamcherla in Kurnool. Such examples were to be found even in Bellary.

Bayyavaram Forest Panchayats usually sold the fuel coups at a cost not less than Rs. 1000, remitting the same to the treasury. Of this only 10 per cent was given to the Panchayat. It sold fuel dead-woods at Re. 0-0-6 per head load, Re. 0-6-0 per cart-load, Re. 0-1-0 per shoulder-load etc., and levied quarrying fees of Re. 0-2-0 and Re. 0-1-0 per cart load of chisled and unchisled stone respectively.

Income from fuel coups was rarely seen except in Panchayats of the Ceded Districts as that of Bellary. e. g. Jaga the biggest toward Hospet and Dhemaketupalli near Hindupur, in Anantapur. Here the Government of the neighbouring four areas were keeping their wood in Government Depots. The ordinary dead wood was allowed to be sold as usual on the basis of permits.

311 652 One peculiar feature of the budget of the Forest Panchayats was the large balances that accrued from year to year. There was no systematic planning of expenditure for useful purposes by these Panchayats. Panchayats were responsible for the payment of watchers, pay and dress, maintenance and the protection of the reserves from damages of illicit grazing, fire, and theft of firewood and forest produce, the preservation of cairns, the cleanliness, orderliness, etc. Greater the extent of the Panchayat area, greater the number of watchers and greater consequently was the expenditure.

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## Table No. 23—Income of the Forest Panchayats in Madras 1946 (Rs.)

| | Name of the Village | District | Opening Balance | Grazing Fees | Minor Forest Produce | Moisty | Bank Interest | Assessment of Contribution | Notes of Deadwood |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Bayyaveram | Vizagapatam | 265 | 138 | 22 | 47 | ... | 56 | 56 |
| 2 | Pedapalli | " | 206 | 12 | 30 | 13 | 12 | ... | ... |
| 3 | Gokivada | " | 298 | 99 | 8 | 6 | 6 | ... | 8 |
| 4 | Rompalem | " | 165 | 96 | ... | ... | ... | ... | 2 |
| 5 | Kalavalapalli | " | 765 | 117 | 6 | 100 | ... | ... | 8 |
| 6 | Yeravaram | " | 568 | 103 | 15 | 42 | 35 | 42 | 19 |
| 7 | Dhemakempalli | Anantapur | 1067 | 600 | 135 | 40 | 25 | ... | ... |
| 8 | Sankaragalla | " | ... | ... | ... | ... | ... | ... | ... |
| 9 | Betamcherla | Kurnool | 800 | 700 | 90 | 50 | ... | ... | ... |
| 10 | Jonnagiri | " | 137 | 99 | 20 | ... | ... | ... | ... |
| 11 | Gooty, Erraguderu | " | 1035 | 363 | 5 | 15 | ... | ... | ... |
| 12 | East Ramakotah | " | 1512 | 409 | 120 | 139 | 20 | ... | ... |
| 13 | Jaggayapeta | Kistna | ... | ... | ... | ... | ... | ... | ... |
| 14 | Bandar Forest | " | 60 | 124 | 138 | ... | ... | ... | 78 |
| 15 | Bolgoti | Bellary | 538 | 187 | 100 | 20 | 8 | 4 | 5 |
| 16 | Arekera | " | 100 | 172 | 5 | 1 | ... | ... | ... |
| 17 | Hulikatti | " | 417 | 326 | 20 | 44 | 44 | 20 | 1 |
| 18 | Eligetteri | " | ... | 312 | 70 | 2 | 1 | ... | ... |
| 19 | Harkanlal | " | 21 | 182 | 20 | 6 | 16 | ... | ... |
| 20 | Adevimakankara | " | 116 | 138 | ... | 13 | 10 | ... | ... |
| 21 | Alagallivad | " | 36 | 316 | 15 | 5 | ... | 15 | ... |
| 22 | Ucca gidurgam | " | 453 | 340 | 16 | ... | ... | 13 | ... |
| 23 | Masavakalahal | " | 85 | 203 | 3 | 14 | 3 | ... | ... |
| 24 | Kodatta | " | 34 | 336 | 20 | 11 | 2 | ... | ... |
| 25 | Hydrada | " | 75 | 372 | 60 | 2 | 50 | 15 | ... |
| 26 | Dasoba Halli | " | 42 | 188 | 8 | ... | ... | ... | ... |
| 27 | Tagalkatti | " | 24 | 373 | 2 | 2 | 3 | ... | ... |
| 28 | Halvagal | " | 938 | 387 | 15 | 9 | 76 | 9 | ... |
| 29 | Nagathihasapuram | " | 126 | 375 | 160 | 9 | 13 | ... | 13 |
| 30 | Kanchikari | " | 175 | 275 | 30 | 5 | 5 | 24 | 324 |
| 31 | Aravamahal | " | 70 | 193 | 14 | 8 | 9 | 5 | 14 |
| 32 | Kanavalli | " | 632 | 296 | 125 | 5 | 10 | 3 | 1072 |
| 33 | Koyakathi | " | 632 | 296 | 20 | 79 | 3 | ... | ... |
| 34 | Bandikara | " | 340 | 225 | 20 | 20 | 25 | 20 | 10 |
| 35 | Holgundi | " | 52 | 268 | 63 | ... | 234 | ... | ... |
| 36 | Nemikathi | " | 633 | 150 | 40 | 5 | 200 | ... | ... |
| 37 | Balagayi | " | 417 | 163 | 113 | 83 | 20 | 1 | 15 |
| 38 | Yellarthi | " | 388 | 187 | 3 | 80 | 20 | 80 | ... |
| 39 | Rayadrug | " | ... | ... | ... | ... | ... | ... | ... |
| 40 | Kanispuram | " | 537 | 337 | 31 | 2 | 10 | ... | ... |
| 41 | Vithalapuram | " | ... | 268 | 30 | 2 | ... | ... | ... |
| 42 | Nibalgiri | " | 236 | 229 | 87 | 8 | ... | ... | 9 |
| 43 | Thimalgiri | " | ... | 175 | 22 | 60 | ... | ... | ... |
| 44 | Hospet | " | 375 | 204 | 130 | 50 | 20 | 50 | 30 |
| 45 | Mauri | " | 585 | 219 | 30 | 20 | 23 | ... | ... |
| 46 | Gandigamanur | " | 517 | 320 | 80 | 20 | 20 | ... | 28 |
| 47 | Venkatapuram | " | 307 | 378 | ... | ... | ... | ... | 40 |
| 48 | Dharmasagy | " | 988 | 265 | 41 | 2 | 4 | ... | ... |
| 49 | Jarga | " | 1283 | 464 | 10 | 44 | ... | ... | 193 |
| 50 | Dargi | " | 207 | 350 | 1 | 5 | 350 | ... | ... |
| 51 | Ingloti | " | 350 | 1 | 10 | 206 | 1 | ... | ... |

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There are no other sources of water-supply. There are no streams or rivers belonging to the village. There is one at some distance, but its water is used to irrigate lands belonging to adjoining villages.

According to assessment—

| Wet lands. | | | Dry lands. | | |
|---|---|---|---|---|---|
| Rate per acre paid to zamindar. | Extent. | Revenue. | Rate per acre. | Extent. | Revenue. |
| Rs. A. P. | ACRES. | Rs. A. P. | Rs. A. P. | ACRES. | Rs. A. P. |
| 8 14 3 | 4·89 | 44 3 9 | 2 1 9 | 11·11 | 23 7 2 |
| 7 12 6 | 1·57 | 12 8 2 | 1 10 9 | 4·65 | 7 11 1 |
| 7 6 6 | 0·86 | 6 6 6 | 1 7 3 | 2·91 | 4 3 11 |
| 6 10 9 | 1·11 | 7 7 2 | 1 3 7 | 13·95 | 17 6 7 |
| 5 8 11 | 8·35 | 48 12 4 | 1 0 0 | 3·41 | 3 7 7 |
| 4 7 2 | 58·60 | 266 6 1 | ... | ... | ... |
| | | | | Total ... | 442 0 4 |

Inams.

| Dry lands. | | | Wet lands. | | |
|---|---|---|---|---|---|
| Rate per acre. | Extent. | Revenue. | Rate per acre. | Extent. | Revenue. |
| Rs. A. P. | ACRES. | Rs. A. P. | Rs. A. P. | ACRES. | Rs. A. P. |
| 2 3 1 | 1·06 | 2 3 3 | 10 15 0 | 3·46 | 39 5 10 |
| 1 10 3 | 15·52 | 20 9 4 | 8 12 0 | 5·69 | 61 5 8 |
| 1 6 9 | 7·90 | 11 3 8 | 7 10 6 | 4·54 | 34 15 2 |
| 1 3 2 | 3·58 | 4 4 11 | 5 7 6 | 0·85 | 6 5 0 |
| | | | | Total ... | 180 4 10 |
| | | | | Other lands ... | 442 0 4 |
| | | Grand total of revenue received by zamindar ... | | | 622 5 2 |

*Occupation of land.*—A very small area, 62½ cents of dry land, and 31 cents of wet, belongs to the zamindar himself and is cultivated by a tenant. Such lands are called "kanagi." The rent is Rs. 1-5-2 for the dry land and Rs. 2-11-0 for the wet land.

There are eight ryots who hold land under the zamindar, of these six cultivate their holdings, and two, of whom one is the karnam of the village, let their land to sub-tenants who pay in shares of the produce.

There are thirteen sub-tenants who own no land.

In cultivating paddy, ragi, cholam, sazzulu, and other such grains, half of the produce generally goes to the cultivator, and the other half to the zamindari tenant who lets out his land, all the straw going to the cultivator only, who supplies himself with all the necessaries for cultivation.

But in some cases the zamindari tenant (the pattadar or inamdar) himself supplies one pair of bulls, and ploughs the land, while the cultivator simply helps him in his work. In that case only one-sixth of the produce is given to the cultivator. If the

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311 *Land*—

| | ACS. |
|---|---|
| Wet land ... ... ... ... ... | 141·30 |
| Dry land ... ... ... ... ... | 304·29 |
| Land watered by wells ... ... ... | 52·19 |
| Common waste ... ... ... ... | 451·35 |
| Pastures other than waste ... ... ... } Woods and forests ... ... ... ... } | 898·14 |

312 There are two tanks, *Kodipalli cheruvu* and *Varadarajulu kunta*. The first is sufficiently deep though not extensive, and the water stored in the tank is sufficient for two crops. The surplus water is allowed to collect in another small pond. There are fourteen wells, all built round with stone; and one stream when in flood affords an additional water-supply.

311 651 *Classification of lands—According to assessment*—

| Wet lands. | | Dry lands. | |
|---|---|---|---|
| Rates. | Acres. | Rates. | Acres. |
| Rs. 4-0-0 ... ... | 18·38 | Re. 1 ... ... ... ... | 304·29 |
| Rs. 5, Rs. 5-8-0 ... ... | 32·38 | ... .. | ... |
| Rs. 6-0-0 ... .. ... | 21·24 | ..... | ... |
| Rs. 7-0-0 ... ... ... | 20·35 | ..... | ... |
| Rs. 8-0-0 ... ... ... | 7·37 | ..... | ... |
| Rs. 9-0-0 .. .. ... | 1·10 | ..... | ... |

311 *Occupation of land.*—Of the dry land 109·02 acres, of the wet land 31·50 acres are cultivated by the landowners, the remainder, viz., 32·28 acres of wet land, and 272·79 acres of dry land are sublet and cultivated by tenants.

423 There are about 25 non-cultivating landowners. Some hold Government posts, about 12 are engaged in trade; there are between 30 and 40 tenants who own no land, and the agricultural workers who neither own nor rent land number men 113, women 47.

There are two kinds of ownership, inam and patta. All sirkar lands are held by pattadars. The area of holdings of inam ownership is 127·38 acres. The rest of the cultivable land is held by pattadars. Inamdars pay only quit-rent and road-cess.

There are only about half a dozen pattadars. One family alone owns 97·15 acres of wet and 143·14 acres of dry land.

427 *Rents.*—There are no cultivators who pay a money rent. Everything is paid in kind. The usual arrangement is that the cultivator himself supplies all that is necessary for cultivation, and out of the produce one-half goes to the landowner and the other to the cultivator. There are no other conditions of contract. But when sugarcane is cultivated the landowner gets only one-fourth of the produce.

The whole land revenue comes to Rs. 1,034·7-0, out of which the revenue from the inam lands alone amounts to Rs. 154-3-0.

463 Some of the villagers are engaged in trade side by side with agriculture. Others are potters, dhobis, in addition to being cultivators. Some hold Government posts. Some are contractors.

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165 The figures for deaths are in general accurate, according to information collected in the village, with the exception of the deaths in the cholera epidemic of 1911 and the small-pox epidemic of 1915. In the latter, according to non-official information between 80 and 85 children died, and 160 persons in all. The record of births appears to be very defective.

162 By the 1911 census there were 396 homesteads; there are now 430 to 440, there being many recent extensions of the inhabited village into the fields on the north and south.

An approximate statement of the population according to caste is as follows:—

| | Adults. | Children. |
|---|---|---|
| Brahmans | 25 | 13 |
| Vaisyas | 55 | 40 |
| Sudras, Kammas | 225 | 220 |
| „ Kapus | 275 | 240 |
| Carpenters and silversmiths | 33 | 24 |
| Weavers | 26 | 22 |
| Barbers | 10 | 4 |
| Washermen | 100 | 150 |
| Toddy-tappers | 283 | 305 |
| Shepherds | 52 | 33 |
| Potters | 4 | 2 |
| Muhammadans | 5 | 1 |
| Oil-mongers | 11 | 5 |

*Land.*

311

| | Acres. |
|---|---|
| Wet land | Nil. |
| Dry land, cultivated | 1,545·27 |
| Land watered by wells | 7·40 |
| Common waste | 145·36 |
| Pasture other than common waste | 415·82 |

Most of the land is cultivated by the pattadar, but 226 acres are sublet to tenants. There are about 350 agricultural workers who neither own nor rent land.

241 The following are the principal crops:—

| | Acres. |
|---|---|
| Paddy | 166·39 |
| Cholam | 468·88 |
| Kambu | 73·68 |
| Gingelly | 194·74 |
| Horsegram | 151·34 |
| Ragi | ... |
| Chodi | 1·90 |
| Korra | 6·10 |
| Chillis | 0·67 |
| Jute | 1·80 |
| Tobacco | 1·34 |

• 651 Land is assessed for revenue at the following rates:—

| | Per acre. Rs. | A. | P. |
|---|---|---|---|
| Best black clay | 1 | 12 | 0 |
| Best black loam | 1 | 10 | 0 |
| Best red loam | 1 | 10 | 0 |
| Best red sand | 0 | 10 | 0 |